

**DECEMBER**  
**2014**  
**SETTLEMENT**  
**INSTRUCTIONS**

# DECEMBER 2014 SETTLEMENT INSTRUCTIONS

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## APPROVAL FILING

Settlement filing is accomplished by emailing worksheets and documents in an electronic format and through faxing documents that are not in an electronic format to the Settlement Department. The following documents must be emailed to the Settlement Department when the December Settlement is filed with the Auditor of State's Office:

- ✓ Settlement Sheet Form 105. The Settlement Sheet Form 105 is a spreadsheet provided by the Auditor of State's office. You must use the Settlement Form 105 provided by the Auditor of State's office when the settlement is emailed to the Settlement Department for approval. You may use a property tax system generated form that has been approved by AOS.
- ✓ County Treasurer's Certificate of Tax Collections Form 49TC. The Form 49TC is an Excel worksheet provided by the Auditor of State's Office. You may use a property tax system generated form that has been approved by AOS.
- ✓ Settlement of Property Tax Refund Credit (PTRC) and Homestead Credit (HSC) Form 105A. The Form 105A will be a spreadsheet provided by the Auditor of State's Office. For **pre-approval only**, you can substitute the prescribed form with a report from your computer system, or reports created from spreadsheet or word processing software as long as the substitute contains the same information as the prescribed form.
- ✓ Certificate of Error Summary. This report is a spreadsheet provided by the Auditor of State's Office. If you have your own Certificate of Error Summary, it may be used as long as it is **exactly** the same as the Certificate of Error Summary provided by the Auditor of State's Office. There are columns on the spreadsheet that verify the individual credit amounts equal the total PTRC and total HSC.
- ✓ Certificate of Tax Refunds Form 17TC. The form 17TC is an Excel worksheet provided by the Auditor of State's office. You may use a property tax generated form that has been approved by AOS. If you have your own 17TC, it may be used as long as it is **exactly** the same as the 17TC provided by the Auditor of State's Office. There are columns on the spreadsheet that verify the individual credit amounts equal the total PTRC and total HSC.
- ✓ The Excise Tax Allocation Deduction Calculation Worksheet must be submitted. This is an Excel worksheet that was provided by the Auditor of State's office. You must use the current worksheet provided by the AOS.
- ✓ The 2008 and Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet. This worksheet is an Excel worksheet that was provided by the Auditor of State's Office. You must use the current worksheet provided. **This is only applicable if your county has opted to continue to track 2008 & Prior Delinquent Tax and Penalty Collections.**

## APPROVAL FILING

- ✓ Certificate of Omitted HSC and/or Res PTRC Refunds Form 17HC (**Summary form only**). You can substitute the prescribed form with a report from your computer system, or reports created from spreadsheet or word processing software if the substitute contains the same information as the prescribed form. **This form is only applicable if your county has opted to continue to report Omitted HSC and/or Res PTRC Refunds on the 17HC form.**
- ✓ State and Local HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT Reconciliation Worksheet and, if applicable one State and Local PTRC Reconciliation Worksheet. These worksheets are provided by the Auditor of State's Office. If you have your own State and Local HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT Reconciliation Worksheet and/or State and Local PTRC Reconciliation Worksheet, it may be used as long as it is **exactly** the same as the State and Local HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT Reconciliation Worksheet and the State and Local PTRC Reconciliation provided by the Auditor of State's Office.
- ✓ Treasurer/Auditor Excise Tax Reconciliation Worksheet. This is an Excel worksheet that is provided by the Auditor of State's Office. You must use the current worksheet provided.
- ✓ Distribution rates listing from your property tax software system.

Once you receive approval of the submitted forms listed above, you can proceed with settlement.

- ✓ Quietus Worksheet. We are requiring the quietus worksheet to be completed, provided, and approved as a part of the settlement approval process.

**You will not receive the printed Form 105, Settlement Sheet until the Quietus Worksheet has been filed and approved.**

You will not receive an official approval until you have returned the printed Settlement Sheet we provide you. Also, to receive an official approval the SWETA, 2009 welfare and 2009 school excise tax allocations due the state, the state's portion of 2008 & prior delinquent tax collections, if applicable, and, if any, the PTRC and state HSC due the state must be remitted. The fines and fees must also be remitted. The fines and fees, SWETA, 2009 welfare and 2009 school excise tax allocations due the state, the state's portion of 2008 & prior delinquent tax collections, and if any, the PTRC and state HSC due the state can be combined on one check or can be sent via ACH. You will need to provide a breakdown of the amount remitted.

If you mail the settlement, it is recommended you do not use certified mail service. Regular mail service or overnight mail services work better for deliveries to our office. Overnight mail services generally do deliver to our office by the next day.

Mailing address: Auditor of State  
Settlement Director  
Room 240 State House  
200 W. Washington  
Indianapolis, IN 46204-2793

## SETTLEMENT HIGHLIGHTS

- ✓ Counties who have adopted local PTRC and/or HSC and/or Res PTRC must include these credit dollars in the December 2014 Settlement. Settlements that do not include the local property tax credit dollars will not be approved.
- ✓ Section 3, Column 30 of the 49TC must be completed by the County Treasurer. The total of Column 30 must agree with the late payment penalties on special assessments collected in the “Other Collections” portion of Section 1.
- ✓ **The 2008 and Prior Delinquent Tax and Penalty form and the Certificate of Omitted HSC and/or Res PTRC Refunds Form 17HC are no longer a requirement.** If your county has opted to continue using these forms, you must read the “**DELINQUENT TAX AND PENALTY DEDUCTION INSTRUCTIONS**” and the “**CERTIFICATE OF OMITTED HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT FUNDS FORM 17HC**” included later in these December Settlement instructions. The Auditor of State’s office will provide these worksheets for all counties including those counties affected by the school district shortfalls.
- ✓ Continuing with this settlement are the Excise Tax Allocation Deductions. You must read the “**EXCISE TAX ALLOCATION DEDUCTIONS**” instructions included later in these December Settlement instructions.
- ✓ A reminder to LOIT Operating Levy Freeze counties. The LOIT Operating Levy Freeze Equivalency Rates provided to you by the DLGF are to be added to the certified property tax rates and the combined rates are used for the distribution of excise tax.
- ✓ Adjusted property tax rates **and not** DLGF certified property tax rates must be used to calculate property tax distributions by county auditors in counties where circuit breaker credit exempt referendum funds and protected funds exist. Also, Lake and St. Joseph counties must use adjusted property tax rates where circuit breaker exempt debt service and lease rental funds exist. Adjusted property tax rates are calculated by the Auditor of State’s office and provided to the county auditors of the affected counties.
- ✓ **NOTE: If you have any adjustments or charges affecting the 2007 pay 2008 and the 2008 pay 2009 tax year contact our office for instructions to break down the credit amounts.**
- ✓ The Quietus Worksheet is now required to be filed and approved before the Form 105 Settlement Sheet is printed and sent to the county.
- ✓ A checklist to verify the settlement documentation is correct and in balance is available. The check list **must** be used prior to sending settlement documents for approval.

The following instructions are organized in the recommended order of completion. **Please read the following instructions completely before beginning the December Settlement. Also, this year’s settlement instructions include details pertaining to the county treasurer.**

# RECOMMENDED STEPS TO COMPLETING THE DECEMBER SETTLEMENT

## RECOMMENDED STEPS TO COMPLETING THE DECEMBER SETTLEMENT

Before you begin the settlement we suggest you read these instructions and the State Board of Accounts instructions in Sections M, N, and O of Chapter 9 of the County Auditor's Manual and, if available, settlement instructions provided by your tax system vendor. **If there are instructions for your tax system, you must follow those instructions in the order required by your tax system. If the order of completion required by your tax system is different than the order of completion suggested in the following instructions, then the order of completion required by your tax system supersedes the order of completion suggested in the following instructions.**

### Forms that may be completed prior to receiving tax collection certifications:

While waiting to receive tax collection certifications from the treasurer there are some things that can be done.

- √ The Certificate of Error Register, Form 127CER, the Certificate of Error Summary and the Certificate of Tax Refunds, and Form 17TC, can be prepared. Whether these forms are prepared prior to receiving certified tax collections from the treasurer, or after receiving the certified tax collections, these forms must be completed prior to preparing the Form 102 Apportionment Sheet, or running the process in your tax system to create the Apportionment Sheet. **Before these forms are prepared you must read the instructions and read the explanation of separating PTRC and HSC between state and local dollars. The Certificate of Error Register, Form 127CER, the Certificate of Error Summary, the Certificate of Tax Refunds, and the Form 17TC remain the same from the changes made for 2007 pay 2008 for all counties due to HEA 1001. State HSC and have additionally changed for some counties due to the adoption of local property tax replacement and/or HSCs.**
- √ The examination of record payments can be entered on the Certificates of Tax Distribution, Form 22's.
- √ See State Board of Accounts Memo dated 7/23/09 for an explanation of the deduction of examination of records for school units.

## **Recommended Steps to Completing the December Settlement**

(Continued)

- √ Tax advances can be entered on the Certificates of Tax Distribution, Form 22's. **Verify that your total property tax and excise tax advance amount agrees with the treasurer's total property tax and excise tax advance amount.**
- √ Excise tax ledger can be completed and balanced with the treasurer. We have provided for your use a Treasurer/Auditor Excise Tax Reconciliation worksheet to use to balance excise tax with the treasurer. Once the balance has been verified, the apportionment can be calculated (if your tax system software allows the apportionment of excise tax prior to the apportioning of property tax). **Before excise tax is apportioned, the Excise Tax Allocation amount MUST be subtracted from each taxing district's total excise tax. The counties that adopted the Operating Levy Freeze LOIT must follow the excise tax apportionment instructions in the Auditor Of State May 15, 2008 memorandum.**

### **Steps to complete after Treasurer has certified tax collections:**

Once the Treasurer has certified tax collections, the following steps are recommended to complete the December Settlement. If your tax system instructions require an order of completion different than the following suggested order, then your tax system required order to completion supersedes the following suggested order.

When the treasurer has finished posting payments, the unpaid tax and penalty amounts must be determined. This process is typically done by running the fall penalty process of your tax system. You must consult your tax system instructions to determine the proper step to take at this point and whether it is a process run by the auditor or the treasurer.

- √ If the Certificate of Error Summary and Certificate of Tax Refunds (Form 17TC) have not been completed prior to this point, then those will need to be completed prior to completing the apportionment sheet.
- √ If applicable, the State's share of the 2008 & Prior Delinquent Tax and Penalty amounts collected will need to be determined. The amount in the last column of the Del Tax Deduction Calculation Worksheet will be entered on the Apportionment Sheet, Form 102. Please see the instructions for the Delinquent Tax and Penalty Deductions included later in these December Settlement Instructions.
- √ After the unpaid tax and penalty amounts have been determined, then the Apportionment Sheet Form 102 can be prepared. Most tax systems produce apportionment worksheets (also known as December Settlement worksheets). If your system does not produce apportionment worksheets, then you will need to manually complete the Form 102. Form 102 instructions are included later in these December Settlement Instructions.
- √ When the apportionment sheet is completed, then columns 8 through 13 in Section 1 of the Treasurer's Certificate of Tax Collections Form 49TC can be completed. Form 49TC instructions are included later.

## **Recommended Steps to Completing the December Settlement**

(Continued)

- √ When the apportionment sheet is completed, then, if applicable, the State and Local HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT Reconciliation Worksheet can be completed. State and Local HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT Reconciliation Worksheet instructions are included later in these December Settlement Instructions.
- √ When the apportionment sheet is completed, if applicable, the State and Local PTRC Reconciliation Worksheet can be completed. State and Local PTRC Reconciliation Worksheet instructions are included later in these December Settlement Instructions.
- √ When the State and Local HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT Reconciliation Worksheet and (if applicable) the State and Local PTRC Reconciliation Worksheet is completed, then columns 14 through 29 in Section 2 of the Treasurer's Certificate of Tax Collections 49TC can be completed.
- √ The Settlement Sheet 105, the Report of Settlement of State Property Tax Replacement, and HSCs Received from the State Form 105A, if applicable, is completed after:
  - All apportionment sheets are completed
  - The HSC reconciliation worksheet is completed (if applicable)
  - the PTRC reconciliation worksheet is completed (if applicable)
  - The 49TC is completed

Settlement Sheet Form 105, Report of Settlement of State Property Tax Replacement, and HSCs Received from the State Form 105A instructions are included later in these December Settlement Instructions.

- √ **Use the provided December settlement checklist to be certain all settlement data balances and is reported correctly.**
- √ At this point the settlement should be ready to send to the Auditor Of State for approval. Please read page one of these instructions for the approval requirements.
- √ The Quietus Worksheet **must** be prepared next. You will use the Quietus Worksheet provided by the Auditor of State's office. Instructions to complete the Quietus Worksheet are included later in these December Settlement Instructions.
- √ After the Auditor Of State has approved the settlement, then you can proceed with the settlement process.
- √ Complete the Certificates of Tax Distribution Form 22's and balance to the Quietus Worksheet.



## **Recommended Steps to Completing the December Settlement**

(Continued)

- √ Prepare settlement quietuses and distribution warrants. These should balance to the quietus worksheet and certificates of tax distribution.
- √ Balance settlement quietuses and warrants with the treasurer.
- √ After the settlement has been approved by the Auditor of State and is in balance with the County Treasurer, then issue distribution warrants to taxing units and pay the taxes due the State. If this step is prior to December 31, then also pay the fines and fees due the State.
- √ If the above step is to occur after December 31, then pay the State the fines and fees amount prior to December 31. **The fines and fees due the State must be received by December 31.**

## CERTIFICATE OF ERROR REGISTER AND SUMMARY

We are not requiring a change to the certificate of error register for the settlement, but **you must use the worksheet we provide for the certificate of error register summary**. The reason you must use our certificate of error summary is that on the Certificate of Error Line (line 7) of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet the HSC associated with corrections to taxes must be separated between all HSCs as applicable. If you have your own Certificate of Error Summary, it may be used as long as it is **exactly** the same as the Certificate of Error Summary provided by the Auditor of State's office.

Also, if applicable, some counties that have local PTRC will have to complete the State and Local PTRC Reconciliation Worksheet for corrections of error prior to the 2008 pay 2009 taxes.

Our certificate of error summary has separate PTRC and HSC columns for each possible type of PTRC and HSC. The separation of PTRC or HSC must be completed for each taxing district. To separate the PTRC or HSC between the types of PTRC or HSC, the PTRC or HSC is divided by the total PTRC or HSC rate to get an allocation factor. The allocation factor is multiplied times each PTRC or HSC rate to get the separate PTRC or HSC amounts. The separate PTRC or HSC amounts must be summed to make certain the total of the separate amounts equal the total of PTRC or HSC that is being separated between the types of PTRC or HSC. A small rounding adjustment will most likely have to be made to one of the separate amounts so that the total of the separate amounts equal the total PTRC or HSC that is being separated between the types of PTRC or HSC.

**We suggest that you don't calculate the separation of PTRC or HSC for each certificate of error listed on the certificate of error register. We suggest you determine the total homestead or PTRC for each tax year and calculate the separation of PTRC or HSC in total for each year.**

Note: for certificates of error for all tax years from 2008 pay 2009 to the current year, counties that have local PTRC the PTRC will be all local PTRC. For certificates of error for tax year prior to 2007 pay 2008 will be all state PTRC because no county had local PTRC prior to 2007 pay 2008 taxes.

Note: for certificates of error for all tax years, you will need to review what HSCs were in place that year to determine to breakdown of the HSC.

## CERTIFICATE OF ERROR REGISTER AND SUMMARY

(Continued)

Instructions for separating the PTRC and HSC amounts prior to the 2009 pay 2010 tax year can be found in the December 2011 Settlement instructions, beginning on page 12. The December 2011 Settlement instructions can be located on the Auditor of State's website:

[www.in.gov/auditor](http://www.in.gov/auditor)

First click on "Department", followed by clicking on "Settlements".

The certificate of error summary we provide has five lines for each taxing district for you to separately show tax year totals. If you need more than five lines contact our office and we will modify the summary worksheet for your county.

### **Following is an example of the determining the amounts for the certificate of error summary:**

For this example there are certificates of error (COE) for two tax years, 2013 Pay 2014 and 2012 Pay 2013.

COE Total Gross Tax	84,500
COE Total PTRC	7,430
COE Total HSC	5,610
COE Statement Processing Charges and Penalties	130
COE Total Entered on Tax Duplicate	71,590
2012 Pay 2013 COE Total Gross Tax	22,500
2012 Pay 2013 COE Total PTRC	1,980
2012 Pay 2013 COE Total HSC	1,490
2012 Pay 2013 COE Total Statement Processing Charges and Penalties	20
2012 Pay 2013 COE Total Entered on Tax Duplicate	19,050
2013 Pay 2014 COE Total Gross Tax	62,000
2013 Pay 2014 COE Total PTRC	5,450
2013 Pay 2014 COE Total HSC	4,120
2013 Pay 2014 COE Total Statement Processing Charges and Penalties	110
2013 Pay 2014 COE Total Entered on Tax Duplicate	52,540

Once the totals for each year are determined, the PTRC and HSC amounts are separated between the types of PTRC and HSC. The separation is based on the property tax replacement and HSC rates for each year.

## CERTIFICATE OF ERROR REGISTER AND SUMMARY

(Continued)

Following is the calculation of the separation of PTRC and HSC.

In this example for 2012 Pay 2013 the county had LOIT PTRC, CEDIT HSC and LOIT Res PTRC (LOIT Res PTRC). For 2013 Pay 2014 the county had LOIT PTRC, COIT HSC, CEDIT HSC and LOIT Res PTRC.

In this example the LOIT Res PTRC amount of the correction of error is included with the total HSC amount. If the county has adopted LOIT Res PTRC, then you will need to review the C of E's to determine if the C of E's include HSC. If the C of E is on a parcel with LOIT Res PTRC only, then there is no need to calculate a breakdown between types of HSC.

In this example the PTRC and HSC rates for each year are as follows:

### **2012 Pay 2013 PTRC & HSC Rates**

LOIT PTRC Rate	11.0978
CEDIT HSC Rate	7.0865
LOIT Res PTRC Rate	10.6453

### **2013 Pay 2014 PTRC & HSC Rates**

LOIT PTRC Rate	10.5432
COIT HSC Rate	2.1458
CEDIT HSC Rate	5.6790
LOIT Res PTRC Rate	7.8910

### **The allocation of the 2012 Pay 2013 PTRC and HSC is as follows:**

The 2012 Pay 2013 COE total PTRC of \$1,980 **does not** have to be separated between state and local PTRC because there was only LOIT PTRC in 2012 Pay 2013.

### **The allocation of the 2012 Pay 2013 HSC is as follows:**

The 2012 Pay 2013 COE total HSC of \$1,490 **does** have to be separated between CEDIT HSC, and LOIT Res PTRC because there was CEDIT HSC, and LOIT Res PTRC in 2012 Pay 2013. The \$1,490 is allocated between CEDIT HSC and LOIT Res PTRC as follows.

## CERTIFICATE OF ERROR REGISTER AND SUMMARY

(Continued)

**First step:** Determine the total HSC rate for 2012 Pay 2013. In this example the total HSC rate for 2012 Pay 2013 is determined by summing the 2012 Pay 2013 CEDIT HSC and LOIT Res PTRC rates. (This will vary by county). If the county also had COIT HSC and/or LOIT HSC in 2012 Pay 2013, then the total HSC rate would be the sum of the CEDIT HSC, COIT HSC, and/or LOIT HSC and LOIT Res PTRC rates.

2012 Pay 2013 CEDIT HSC Rate	7.0865
Plus: 2012 Pay 2013 LOIT Res PTRC Rate	+ <u>10.6453</u>
Equals Total 2012 Pay 2013 HSC Rate	= 17.7318

**Second step:** Divide the 2012 Pay 2013 total HSC amount of \$1,490 by the 2012 Pay 2013 total HSC rate of 17.7318 to calculate an allocation factor.

2012 Pay 2013 Total HSC	\$1,490.00
Divided by 2012 Pay 2013 Total HSC Rate	÷ <u>17.7318</u>
Equals 2012 Pay 2013 Allocation Factor	= 84.0298

**Third step:** Multiply the allocation factor by the 2012 Pay 2013 CEDIT HSC rate and the 2012 Pay 2013 LOIT Res PTRC rate to get the 2012 Pay 2013 CEDIT HSC amount and the 2012 Pay 2013 LOIT Res PTRC amount.

2012 Pay 2013 Allocation Factor	84.0298
Times 2012 Pay 2013 CEDIT HSC Rates	× <u>7.0865</u>
Equals 2012 Pay 2013 CEDIT HSC Amount	= \$595.48

2012 Pay 2013 Allocation Factor	84.0298
Times 2012 Pay 2013 LOIT Res PTRC Rate	× <u>10.6453</u>
Equals 2012 Pay 2013 LOIT Res PTRC Amount	= \$894.52

**Fourth step:** Sum the separate amounts to verify that your total equals the original total. If the total of the separate amounts do not equal the original total and the difference is a small amount, then the difference is due to rounding, and a rounding adjustment will need to be made to one of the separate amounts.

2012 Pay 2013 CEDIT HSC Amount	\$ 595.48
Plus 2012 Pay 2013 LOIT Res PTRC Amount	+ <u>894.52</u>
Equals 2012 Pay 2013 Total of Separate Amounts	= \$1490.00

Original 2012 Pay 2013 Total HSC Amount	\$1490.00
Minus: 2012 Pay 2013 Total of Separate Amounts	- <u>1490.00</u>
Difference	= 0.00

In this example the two totals agree so there is no need to do a rounding adjustment.

## CERTIFICATE OF ERROR REGISTER AND SUMMARY

(Continued)

This example completes the allocating of the PTRC and HSC between state and local PTRC and HSC for this taxing district. The preceding process is the process that will need to be done for the certificate of error summary for every taxing district for which there are certificates of error.

### The allocation of the 2013 Pay 2014 PTRC and HSC is as follows:

The 2013 Pay 2014 COE total **PTRC of \$5,450** does not have to be separated between state and local PTRC because there was only LOIT PTRC in 2013 Pay 2014.

### The allocation of the 2013 Pay 2014 HSC is as follows:

The 2013 Pay 2014 COE total **HSC of \$4,120** does have to be separated between COIT HSC, CEDIT HSC, and LOIT Res PTRC because there was COIT HSC, CEDIT HSC, and LOIT Res PTRC in 2013 Pay 2014. The \$4,120 is allocated between COIT HSC, CEDIT HSC, and LOIT Res PTRC as follows:

**First step** is to determine the total HSC rate for 2013 Pay 2014. In this example that is determined by summing the 2013 Pay 2014 COIT HSC, CEDIT HSC and LOIT Res PTRC rates. (This will vary by county). If the county also had LOIT HSC in 2013 Pay 2014, then the total HSC rate would be the sum of the COIT HSC, CEDIT HSC, LOIT HSC and LOIT Res PTRC rates.

2013 Pay 2014 COIT HSC Rate	2.1458
Plus 2013 Pay 2014 CEDIT HSC Rates	+ 5.6790
Plus: 2013 Pay 2014 LOIT Res PTRC Rate	+ <u>7.8910</u>
Equals Total 2013 Pay 2014 HSC Rate	= 15.7158

**Second step** is divide the 2013 Pay 2014 total HSC amount of \$4,120 by the 2013 Pay 2014 total HSC rate of 15.7158 to calculate an allocation factor.

2013 Pay 2014 Total HSC	\$ 4,120.00
Divided by 2013 Pay 2014 Total HSC Rate	÷ <u>15.7158</u>
Equals 2013 Pay 2014 Allocation Factor	= 262.1566

**Third step** is to multiply the allocation factor times the 2013 Pay 2014 COIT HSC rate, the 2013 Pay 2014 CEDIT HSC rate and the 2013 Pay 2014 LOIT Res PTRC rate to get the 2013 Pay 2014 COIT HSC amount, the 2013 Pay 2014 CEDIT HSC amount and the 2013 Pay 2014 LOIT Res PTRC amount.

## CERTIFICATE OF ERROR REGISTER AND SUMMARY

(Continued)

2013 Pay 2014 Allocation Factor	262.1566
Times 2013 Pay 2014 COIT HSC Rate	<u>x 2.1458</u>
Equals 2013 Pay 2014 COIT HSC Amount	= \$ 562.54

2013 Pay 2014 Allocation Factor	262.1566
Times 2013 Pay 2014 CEDIT HSC Rate	<u>x 5.6790</u>
Equals 2013 Pay 2014 CEDIT HSC Amount	= \$1488.79

2013 Pay 2014 Allocation Factor	262.1566
Times 2013 Pay 2014 LOIT Res PTRC Rate	<u>x 7.8910</u>
Equal 2012 Pay 2032 LOIT Res PTRC Amount	= \$2068.68

**Fourth step** is to sum the separate amounts to verify that the total equals the original total. If the total of the separate amounts do not equal the original total and the difference is a small amount, then the difference is due to rounding and a rounding adjustment will need to be made to one of the separate amounts.

2013 Pay 2014 COIT HSC Amount	\$ 562.54
Plus 2013 Pay 2014 CEDIT HSC Amount	+ 1,488.79
Plus 2013 Pay 2014 LOIT Res PTRC Amount	<u>+ 2,068.68</u>
Equals 2013 Pay 2014 Total of Separate Amounts	= \$4,120.01

Original 2013 Pay 2014 Total HSC Amount	\$ 4,120.00
Minus: 2013 Pay 2014 Total of Separate Amounts	<u>- 4,120.01</u>
Difference	= \$ (0.01)

In this example the two totals do not agree by a negative 0.01 and the negative 0.01 is considered a small amount and is due to rounding. In this example a negative 0.01 rounding adjustment will be made to the CEDIT HSC amount. In this example the separate HSC amounts are as follows.

2013 Pay 2014 COIT HSC Amount	562.54
Plus 2021 Pay 2013 CEDIT HSC Amount (1488.79-.01)	+1,488.78
Plus 2013 Pay 2014 LOIT Res PTRC Amount	<u>+ 2,068.68</u>
Equals 2013 Pay 2014 Total HSC	= <b>4,120.00</b>

In this example this completes the allocating of the PTRC and HSC between state and local PTRC and HSC for this taxing district. The preceding process is the process that will need to be done for the certificate of error summary for every taxing district that there are certificates of error.

## CERTIFICATE OF ERROR REGISTER AND SUMMARY

(Continued)

**Using the above example the tax year totals and grand total would be shown on the certificate of summary as follows:**

**The 2012 Pay 2013 tax year line of certificate of error summary would be as follows.**

Total Gross Tax	22,500.00
Total PTRC	1,980.00
Total HSC	1,490.00
Net Tax	19,030.00
Statement Processing Charges and Penalties	20.00
Amount Entered on Tax Duplicate	19,050.00
State PTRC	0.00
Local PTRC	1,980.00
State HSC	0.00
COIT HSC	0.00
CEDIT HSC	595.48
CEDIT Res PTRC	0.00
LOIT HSC	0.00
LOIT Res PTRC	894.52

**The 2013 Pay 2014 tax year line of certificate of error summary would be as follows.**

Total Gross Tax	62,000.00
Total PTRC	5,450.00
Total HSC	4,120.00
Net Tax	52,430.00
Statement Processing Charges and Penalties	110.00
Amount Entered on Tax Duplicate	52,540.00
State PTRC	0.00
Local PTRC	5,450.00
State HSC	0.00
COIT HSC	562.54
CEDIT HSC	1,488.78
CEDIT Res PTRC	0.00
LOIT HSC	0.00
LOIT Res PTRC	2,068.68



## CERTIFICATE OF ERROR REGISTER AND SUMMARY

(Continued)

**The taxing district grand total line of certificate of error summary would be as follows.**

Total Gross Tax	84,500.00
Total PTRC	7,430.00
Total HSC	5,610.00
Net Tax	71,460.00
Statement Processing Charges and Penalties	130.00
Amount Entered on Tax Duplicate	71,590.00
State PTRC	0.00
Local PTRC	7,430.00
State HSC	0.00
COIT HSC	562.54
CEDIT HSC	2,084.26
CEDIT Res PTRC	0.00
LOIT HSC	0.00
LOIT Res PTRC	2,963.20

The “Amount Entered on Tax Duplicate” is the amount for the “Net Tax, Penalty & Interest” column of the “Certificates of Error Issued During Year” line (line 33) for the Taxing District Apportionment Sheet.

The “Total PTRC” is the amount for the “PTRC” column of the “Certificates of Error Issued During Year” line (line 33) for the Taxing District Apportionment Sheet.

The “Total HSC” is the amount for the “HSC” column of the “Certificates of Error Issued During Year” line (line 33) for the Taxing District Apportionment Sheet.

The “Total PTRC”, “State PTRC” and “Local PTRC” are the PTRC amounts for Line 7 “Less: Certificate of errors issued during year” of the State and Local PTRC Reconciliation Worksheet.

The PTRC Proof column is a formula comparing the total amount of PTRC and the breakdown of state and local PTRCs entered. This amount must be zero. If the amount in the Proof column is not zero, then the amounts and the calculation of those amounts entered in the Less: Total State and Local PTRC, State PTRC, and Local (LOIT) Property Tax Replacement columns will need to be checked.

State and Local PTRC Reconciliation Worksheet instructions are included later in these December Settlement Instructions.

The “Total HSC”, “State HSC”, “COIT HSC”, CEDIT HSC”, “CEDIT Res PTRC”, “LOIT HSC”, “LOIT Res PTRC” and “Other Property Tax Credits” are the HSC amounts for Line 7 “Less: Certificate of errors issued during year” of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

## **CERTIFICATE OF ERROR REGISTER AND SUMMARY**

(Continued)

The Homestead, Res PTRC and Other Property Tax Credit Proof column is a formula comparing the total amount of HSC of the C of E to the breakdown of state HSC, COIT HSC, CEDIT HSC, CEDIT Res PTRC, Local LOIT HSC, Local LOIT Res PTRC and “Other Property Tax Credits”. This amount must be zero. If the amount in the Proof column is not zero, then the amounts and the calculation of those amounts entered in the Less: Total State and Local PTRC, State HSC, COIT HSC, CEDIT HSC, CEDIT Res PTRC, Local LOIT (CAGIT or COIT) HSC, Local LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit columns will need to be checked.

State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet instructions are included later in these December Settlement Instructions.

Apportionment Sheet instructions are included later in these December Settlement Instructions.

## CERTIFICATE OF TAX REFUNDS - FORM 17TC

The Certificate of Tax Refunds- Form 17TC, is used to list property tax refunds deducted from settlement and boat and aircraft excise tax refunds if they are deducted from property taxes.

An electronic Form 17TC has been created in Excel. **The electronic Form 17TC we have developed must be used.** The only exception is if your software vendor has provided an excel worksheet identical to our electronic Form 17TC.

The spreadsheet contains a summary sheet (tab) for the taxing district totals and a sheet (tab) for each taxing district. The taxing district totals from each taxing district sheet (tab) are automatically copied to the summary sheet (tab).

The summary sheet (tab) is labeled Summary Tab. The taxing district sheets (tabs) are labeled A(1) through A(50). Instructions on how to rename the taxing district tabs A(1) through A(50) to your taxing district names are included below. If you need more than fifty (50) taxing district sheets please contact our office. **Do not add worksheets to the form.**

The taxing district totals of the Form 17TC are the amounts for Line 39 Erroneous Tax, Penalties and Interest Refunded line of the Apportionment Sheet, Form 102.

The Form 17TC taxing district PTRC amounts are the state property and local LOIT PTRC amounts for the State and Local LOIT PTRC Reconciliation Worksheet as applicable.

The Form 17TC taxing district HSC amounts are the state HSC, COIT homestead, CEDIT HSC, CEDIT Res PTRC, LOIT HSC, LOIT Res PTRC and Other Property Tax Credit for the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet as applicable.

Note: Although the circuit breaker is a part of the calculation of the 17T refund, it is not included on the 17TC worksheet. Circuit Breaker amounts are unfunded credits and only funded credits are included on the 17TC.

The summary sheet (tab) totals are the amounts for Line 39 Erroneous Tax, Penalties and Interest Refunded line of the Settlement Sheet, Form 105.

### Entering County Name and Tax Year to Summary Sheet

To enter the county name and settlement year to the Summary Tab, enter the following information:

Where the words “ENTER COUNTY NAME HERE” appears in blue (cell C4), enter the county name.

Where the words “ENTER TAX YEAR HERE” appears in blue (cell C7), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each individual taxing district sheet.

## CERTIFICATE OF TAX REFUNDS - FORM 17TC (Continued)

### **To Rename Taxing District Tabs**

To rename the tabs beginning with Tab A(1) to your taxing district names do the following:.

- Right click on the tab
- Select Rename
- Then type the taxing district name

Continue this process until you have renamed a tab for every taxing district.

To complete the data for each taxing district, enter the following information:

### **Entering Taxing District Name to Taxing District Sheet**

In the cell above where “Enter Taxing District Above” appears in blue (cell A8), enter the taxing district name. The spreadsheet automatically copies the taxing district name to the Summary Tab.

### **Entering Tax Refund Information to Taxing District Sheets**

After you have completed the taxing district information, you can begin entering the tax refund information for individual taxpayers.

There are 100 lines available in each taxing district tab for entry of tax refunds. If you need additional lines, you must contact either Fred VanDorp or Ryan Petter. They will assist you with increasing the number of lines.

**DO NOT DELETE UNUSED WORKSHEETS.**  
**DO NOT ADD ADDITIONAL WORKSHEETS.**

As a recommendation if your county is continuing to track the 2008 & Prior Delinquent Tax and Penalty collections, you may want to use a separate worksheet for refunds for 2008 and prior years as this information is used on the 2008 & Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet.

Below is a description of each column and what data is to be entered.

**NOTE: THE 17TC DOES NOT INCLUDE A COLUMN FOR CIRCUIT BREAKER CREDIT BECAUSE IT IS AN UNFUNDED CREDIT.**

Column One: **“To Whom Paid”** in this column enter the name of the taxpayer who received the refund.

Column Two: **“Date Paid”** enter the date the refund was paid.

Column Three: **“Warrant Number”** enter the check number of the refund.

## CERTIFICATE OF TAX REFUNDS - FORM 17TC

(Continued)

Column Four: **“Refunded to Taxpayer”** enter the amount refunded to the taxpayer **including interest** paid to the Taxpayer. This information can be found on the 17T form, line 102 total due claimant.

Column Five: **“Total State and Local PTRC”** enter the PTRC amount of the refund. Not all property tax refunds will include PTRC. Whether or not the refund has PTRC applicable is determined by PTRCs applicable to the tax assessment year of the refund. This information can be found on the 17T form, and equals the difference between the total of the Less Prop Tax Repl Credit column under Amounts Paid section and the total Less Prop Tax Repl Credit column under Amounts Payable section.

Column Six: **“Total HSC, Res PTRC and Other Property Tax Credit”** enter the total HSC amount of the refund. This information can be found on the 17T form, and equals the difference between the total of the Less HSC and/or Res PTRC column under Amounts Paid section and the total Less HSC and/or Res PTRC column under Amounts Payable section.

Column Seven: **“State PTRC Due State”** is the state PTRC portion of the refund.

Column Eight: **“LOCAL LOIT (CAGIT or COIT) PTRC Due Local LOIT (CAGIT or COIT) PTRC Fund”** is the local LOIT (CAGIT or COIT) PTRC portion of the refund, if applicable.

**If your county has a Local LOIT (CAGIT or COIT) PTRC rate and the refund pertains to a tax year when both the State Property Tax Replacement and Local LOIT PTRC are applicable, then the amount of PTRC of the refund will need to be broken down between State PTRC and Local LOIT PTRC.**

**The calculation method is as follows:**

### **STATE PTRC PORTION (column 7):**

Total PTRC amount divided by total PTRC rate times the state PTRC rate.

### **LOCAL LOIT (CAGIT OR COIT) PTRC PORTION (column 8):**

Total PTRC amount divided by total PTRC rate times the local LOIT (CAGIT or COIT) PTRC rate.

# **CERTIFICATE OF TAX REFUNDS - FORM 17TC** (Continued)

The combination of these two amounts must come back to the total PTRC. If the total of the state PTRC portion and the local LOIT PTRC portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the state PTRC portion and the local LOIT PTRC portion adds up to the total PTRC amount of the refund.

Example:	Total PTRC amount of the refund	\$100.00
	State PTRC rate	15.0000
	Local LOIT PTRC rate	10.0000
	Total PTRC rate	25.0000

## **Calculate the State PTRC Portion:**

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate)=	4.00
4.00 times 15.0000 (the State PTRC Rate) =	\$60.00

## **Calculate the Local LOIT PTRC Portion:**

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) =	4.00
4.00 times 10.0000 (the local LOIT PTRC Rate) =	\$40.00

State PTRC Portion	\$60.00
Local LOIT PTRC Portion	<u>\$40.00</u>
Total PTRC of Refund	\$100.00

Column Nine: **“State HSC Due State”** is the state HSC portion of the refund.

Column Ten: **“COIT HSC Due COIT HSC Fund”** is the COIT HSC portion of the refund.

Column Eleven: **“CEDIT HSC Due CEDIT HSC Fund”** is the CEDIT HSC portion of the refund.

Column Twelve: **“CEDIT Res PTRC Due CEDIT Res PTRC Fund”** is the CEDIT Res PTRC portion of the refund.

Column Thirteen: **“LOCAL LOIT (CAGIT or COIT) HSC Due LOIT (CAGIT or COIT) HSC Fund”** is the local LOIT (CAGIT or COIT) HSC portion of the refund.

**CERTIFICATE OF TAX REFUNDS - FORM 17TC**  
(Continued)

Column Fourteen: **“LOCAL LOIT(CAGIT or COIT) Res PTRC Due Fund”** is the local LOIT (CAGIT or COIT) Res PTRC portion of the refund.

Column Fifteen: **“Other Property Tax Credit Due Fund”** is the local Other Property Tax Credit portion of the refund.

**If the refund includes HSC(s) the amount of the HSC will need to be broken down between State HSC and (if applicable) COIT HSC, CEDIT HSC, CEDIT Res PTRC , Local LOIT (CAGIT or COIT) HSC, Local LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit.**

**Note: In the following example the LOIT Res PTRC amount of the 17T is included with the total HSC amount. If your county adopted LOIT Res PTRC you may need to review your 17T's to determine if the refunds also included other types of HSC or only LOIT Res PTRC. If the 17T is on a parcel with LOIT Res PTRC only, then there is no need to calculate a breakdown between types of HSC.**

**The calculation method is as follows:**

**STATE HSC PORTION (column 9):**

Total HSC amount divided by total HSC rate times the state HSC rate.

**COIT HSC PORTION (column 10):**

Total HSC amount divided by total HSC rate times the COIT HSC rate.

**CEDIT HSC PORTION (column 11):**

Total HSC amount divided by total HSC rate times the CEDIT HSC rate.

**CEDIT RES PTRC PORTION (column 12):**

Total HSC amount divided by total HSC rate times the CEDIT Res PTRC rate.

**CERTIFICATE OF TAX REFUNDS - FORM 17TC**  
(Continued)

**LOCAL LOIT (CAGIT OR COIT) HSC PORTION (column 13):**

Total HSC amount divided by total HSC rate times the local LOIT (CAGIT or COIT) HSC rate.

**LOCAL LOIT (CAGIT OR COIT) RES PTRC PORTION (column 14):**

Total HSC amount divided by total HSC rate times the local LOIT (CAGIT or COIT) Res PTRC rate.

**OTHER PROPERTY TAX CREDIT (column 15):**

Total HSC amount divided by total HSC rate times the local Other Property Tax credit rate.

The combination of these amounts must come back to the total HSC amount of the refund. If the total of the State, COIT, CEDIT HSC portions, CEDIT Res PTRC, Local LOIT (CAGIT or COIT) Res PTRC portion, Local LOIT (CAGIT or COIT) HSC portion and Other Property Tax Credit is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the applicable HSCs add up to the total HSC amount of the refund.

The following example is for a parcel that only has State, HEA1001 state, and CEDIT HSC. If your refund includes any other applicable credit rates you would use the same formula as listed above and be certain to total the individual credit portions to be certain they add back to the total HSC amount of the refund.

Example:	Total HSC of the refund	\$600.00
	State HSC rate	15.0000
	LOIT HSC rate	10.0000
	CEDIT HSC rate	12.5000
	Total HSC rate	37.5000

**Calculate the State HSC Portion:**

\$600.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) =	16.00
16.00 times 15.0000 (the State HSC Rate) =	\$240.00

**Calculate the LOIT HSC State HSC Portion:**

\$600.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) =	16.00
16.00 times 10.0000 (the total LOIT HSC Credit Rate) =	\$160.00



## CERTIFICATE OF TAX REFUNDS - FORM 17TC

(Continued)

### Calculate the CEDIT HSC Portion:

\$600.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 16.00  
16.00 times 12.5000 (the total CEDIT HSC rate) = \$200.00

State HSC Portion	\$240.00
LOIT HSC Credit Portion	\$160.00
CEDIT HSC Credit Portion	<u>\$200.00</u>
Total HSC of Refund	\$600.00

The result does come back to the total HSC of the refund. No rounding adjustment is necessary.

Column Sixteen: **“Total Refund”** is the total of the Refunded to Taxpayer amount plus the Tax Replacement Credit amount plus the Total HSC amount. The spreadsheet calculates this amount.

The Proof of State and Local PTRC column is a formula comparing the total amount of PTRC and the breakdown of state and local PTRCs entered. This amount must be zero. If the amount in the Proof column is not zero, then the amounts and the calculation of those amounts entered in columns 5, 7 & 8 will need to be checked.

The Proof of HSC, Res PTRC and Other Property Tax Credit column is a formula comparing the total amount of HSC of the 17T to the breakdown of state HSC, COIT HSC, CEDIT HSC, CEDIT Res PTRC, Local LOIT HSC, Local LOIT Res PTRC and Other Property Tax Credit. This amount must be zero. If the amount in the Proof column is not zero, then the amounts and the calculation of those amounts entered in columns 6 and 9 through 16 will need to be checked.

The spreadsheet automatically calculates the totals for each taxing district and copies the taxing district name and totals to the **“Summary Tab”**.

The Form 17TC Excel spreadsheet must be emailed to our office when the Settlement is filed for approval.

## CERTIFICATE OF TAX REFUNDS - FORM 17TC

(Continued)

### Applying Form 17TC Data to the Apportionment Sheet, Form 102 and the PTRC & HSC Reconciliation Worksheets

Refunds listed on the Form 17TC are deducted on Line 39 of the Apportionment Sheets, Form 102. The total of the Apportionment Sheet amounts is the amount deducted on line 39 of the Settlement Sheet, Form 105. The Line 39 Settlement Sheet amount must be the same as the total of the Form 17TC Summary Sheet.

The Form 17TC PTRC amounts are the amounts deducted on Line 8 of the State and Local LOIT PTRC Reconciliation Worksheet.

The Form 17TC HSC, Res PTRC and other property tax credit amounts are the amounts deducted on Line 8 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

The taxing district total of the **Refunded to Taxpayer** column of the Form 17TC is entered on Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Net Tax, Penalty and Interest** column of Section A-1 of the Apportionment Sheet, Form 102.

The taxing district total of the **Total Tax Replacement Credit** column of the Form 17TC is entered on Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **PTRC** column of Section A-1 of the Apportionment Sheet, Form 102. This total includes the state portion of PTRC and (if applicable) the local LOIT (CAGIT or COIT) PTRC.

The taxing district total of the **Total HSC** column of the Form 17TC is entered on Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **HSC** column of Section A-1 of the Apportionment Sheet, Form 102. This total includes the State HSC and (if applicable) COIT HSC, CEDIT HSC, CEDIT Res PTRC, local LOIT (CAGIT or COIT) HSC, local LOIT (CAGIT or COIT) Res PTRC and/or Other Property Tax Credit.

The taxing district total of the **Total** column of the Form 17TC should agree with the **Total** column of Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded** of the Apportionment Sheet Form 102, Section A-1.

# **TREASURER AND AUDITOR EXCISE TAX RECONCILIATION WORKSHEET**

Our office has constructed a Treasurer and Auditor Excise Tax Reconciliation Worksheet to to reconcile the License Excise Tax. Making certain the reconciliation worksheet is complete and correct will provide assurance the balance of license excise tax for the next settlement is accurate. The License Excise Tax amount reported by the county treasurer on the Form 49TC will be an amount different from the amount being distributed by the county auditor.

Following are instructions of the amount to be entered on each line of the Treasurer and Auditor Excise Tax Reconciliation Worksheet.

## **County Treasurer Certified Excise Tax.**

The amount entered on this line is the amount certified by the county treasurer on the License Excise Tax Collected line in Column 6 of the Treasurer's Certification of Tax Collections Form 49TC. The excise tax certified on the Form 49TC **must** be the total of all excise tax types shown in the Other Sources Section of the treasurer's cash book as of the date of the treasurer's certification. The total excise tax types may include vehicle excise tax, auto excise tax, boat excise tax, watercraft excise tax, aircraft excise tax, auto rental excise tax, and excise tax replacement and/or lottery credit. No county will have all of these excise tax types because in my description of excise tax types we have included all of the different labels we have heard county auditors and county treasurers give to the types of excise tax. The total excise tax certified by the county treasurer **does not include excise surtax and wheel tax**, so it will NOT be included on Form 49TC.

## **Plus: Excise Tax Advance Total.**

The amount entered on this line is the excise tax amount advanced to taxing units since the last settlement. Each time excise tax was advanced a quietus should have been prepared and posted to the treasurer's cash book and the auditor's funds ledger. On the treasurer's cash book the quietus should have reduced the excise tax in the Other Sources Section of the cash book and increased the funds ledger amount in the Funds Ledger Section of the cash book. The excise tax certified by the treasurer is the excise tax shown in the "Other Sources" Section of the cash book as of the certification date and this amount of excise tax has been reduced by the amount of the excise tax advances, but the excise tax included in the settlement by the county auditor is not reduced by the excise tax advances; this is the reason the excise tax advance amount is a treasurer and auditor excise tax reconciliation item.

## **Minus: Excise to be Distributed at Settlement.**

The amount entered on this line is the total of Column 12 of the Form 49TC. The excise tax to be distributed is the excise tax determined by the county auditor as of the county auditor's cut-off date minus the excise tax allocation amounts and minus the amount (if any) deducted for watercraft or boat excise tax refunds. The county auditor's excise tax cut-off date is the "as of" date chosen by the county auditor to include excise tax in the settlement. For most counties the June Settlement excise tax cut-off date is the end of March and the December Settlement excise tax cut-off date is the end of September. The excise tax cut-off date can be another date as long as it is reasonable and is consistent from year to year.

The amount entered on this line must be entered as a positive amount.

## **TREASURER AND AUDITOR EXCISE TAX RECONCILIATION WORKSHEET**

(Continued)

### **Minus: Excise to be distributed to County General Fund for reimbursement of Watercraft or Boat Excise Tax Refunds.**

The amount entered on this line is the amount deducted from excise tax for reimbursements of watercraft or boat excise tax refunds paid from the county general fund. If a refund of watercraft or boat excise tax is paid by the county, then the county should be reimbursed from excise tax at the next settlement. The reimbursement is accomplished by deducting the refund amount from the applicable taxing district excise tax amount. This deduction is to occur before the calculation of the excise tax allocation amounts. A quietus to the general fund equal to the refund deduction amount is prepared at the time settlement quietus are prepared. At the time settlement quietus are posted to the cash book the excise refund quietus is posted against the excise tax in the Other Sources Section of the cash book and reduces the excise tax in the Other Sources Section of the cash book. The quietus is also posted to the Funds Ledger Section of the cash book and increases the Funds Ledger Section of the cash book.

The amount entered on this line must be entered as a positive amount.

### **Minus: Welfare and School Excise Tax Allocations.**

The amount entered on this line is the Remittance to State amount from the Excise Tax Allocation Worksheet.

### **Equals Treasurer and Auditor Excise Tax Difference.**

The amount on this line is calculated by the worksheet. The calculation is Line 1 plus Line 2 minus Lines 3, 4, and 5. If this reconciliation worksheet is completed correctly, then Line 6 should rarely equal zero as there is almost always a timing difference between the excise tax certified by the county treasurer and the excise tax included in the settlement by the county auditor. A difference amount on Line 6 is acceptable, but Lines 7 through 9 should account for the difference and Line 10 should equal zero.

### **Plus: Auditor of State Excise Tax Cut Replacement Distribution Included by County Auditor in Excise Tax, but Not Received by County Treasurer by Treasurer Certification Date and Not Included in Treasurer's Certified Amount.**

If the county auditor's June Settlement excise tax cut-off date is the end of April and the county auditor included in the June Settlement excise tax the Auditor of State excise tax cut replacement distribution sent in May for the April excise tax cut and the county treasurer did not include in the excise tax certification the excise tax cut replacement distribution sent in May for the April excise tax cut, then the May excise tax cut replacement distribution for the April excise tax cut is the amount shown on this line.

If the county auditor's December Settlement excise tax cut-off date is the end of October and the county auditor included in the December Settlement excise tax the Auditor of State excise tax cut replacement distribution sent in November for the October excise tax cut and the county treasurer did not include in the excise tax certification the excise tax cut replacement distribution sent in November for the October excise tax cut, then the November excise tax cut replacement distribution for the October excise tax cut is the amount shown on this line.

## TREASURER AND AUDITOR EXCISE TAX RECONCILIATION WORKSHEET

(Continued)

### **Minus: Excise Tax Received after the Auditor Cut-off Date.**

The amount entered on this line is the excise tax received by the treasurer after the county auditor's cut-off date and is not included in the settlement by the county auditor, but is posted to the treasurer's cash book and included in the treasurer's certified excise tax amount.

For example, if the county auditor's June Settlement excise tax cut-off date is the end of April and the treasurer receives deposits of May excise tax that are posted to the cash book and included in the certified excise tax amount, then the May deposits are shown on this line.

If the county auditor's December Settlement excise tax cut-off date is the end of October and the treasurer receives deposits of November excise tax that are posted to the cash book and included in the certified excise tax amount, then the November deposits are shown on this line.

The above scenarios typically occur when the treasurer's practice is to post branch excise to the cash book at the same time the BMV reports the branch deposits to the treasurer.

### **Plus: Excise Tax Included by County Auditor in Excise Tax and is Excise Tax Received Within the County Auditor's Excise Tax Cut-off Date, but not Yet Posted to the County Treasurer's Cash Book and Not Included in the Treasurer's Certified Amount.**

The amount entered on this line is the excise tax received by the treasurer by the county auditor's cut-off date and is included in the settlement by the county auditor, but is not posted to the treasurer's cash book and is not included in the treasurer's certified excise tax amount.

For example, if the county auditor's June Settlement excise tax cut-off date is the end of April and not all of the deposits of April excise tax are posted to the cash book and included in the certified excise tax amount, then the un-posted and uncertified April excise tax amounts are shown on this line. This situation typically occurs when the treasurer only post branch excise tax to the cash book when the branch bank statement is received and the April bank statement received in May and posted in May did not included all of the April excise tax amounts.

If the county auditor's December Settlement excise tax cut-off date is the end of October and not all of the deposits of October excise tax are posted to the cash book and included in the certified excise tax amount, then the un-posted and uncertified October excise tax amounts are shown on this line. This situation typically occurs when the treasurer only post branch excise tax to the cash book when the branch bank statement is received and the October bank statement received in November and posted in November did not included all of the October excise tax amounts.

It would be very rare to have an amount on Line 8 and an amount on Line 9.

## **TREASURER AND AUDITOR EXCISE TAX RECONCILIATION WORKSHEET**

(Continued)

### **Equals: Reconciled difference:**

The amount on this line is calculated by the worksheet. The calculation is Line 6 plus Line 7 and 9 minus Line 8. If this reconciliation worksheet is completed correctly and the treasurer and auditor excise tax accounting are in balance, then this line will equal zero.

If Line 10 does not equal zero, then first exam for accuracy the amounts entered to the reconciliation worksheet. If it is determined the amounts entered on the lines are correct, then the treasurer and auditor must work together to determine the reason for the difference. If the reason cannot be determined at the current settlement, then the reason must be determined by the next settlement. If the reason is not determined by the next settlement, then the unidentified difference must be allocated and distributed at that next settlement. The Auditor of State's office has instructions on how to allocate and distribute an unidentified difference at a settlement.

Just because Line 10 equals zero does not always indicate that the treasurer's and auditor's excise tax accounting is in balance because there may unreasonable amounts entered on one or more lines of the reconciliation worksheet resulting in a zero dollar amount on Line 10. The Auditor of State's office reserves the right to reject the reconciliation worksheet on the basis that unreasonable amounts exist on one or more lines of the reconciliation worksheet.

## EXCISE TAX ALLOCATION DEDUCTIONS

Prior to the calculation of the distribution of excise tax, a portion of excise tax is deducted for allocations to be sent to the Settlement Department at Settlement. The calculation of the allocations will be made by using the Excise Tax Allocation Deduction Worksheet provided by the Auditor of State's Office. The Auditor of State's office will be providing the Excise Tax Allocation Deduction Worksheet to each county. **The current worksheet provided must be used.**

For **all counties**, at Settlement enter in the "Total Excise" column of the Excise Tax Allocation Deduction Worksheet the excise tax available for distribution before the deduction of the excise tax allocations.

**Note: All excise tax refunds must be deducted prior to the total excise being calculated.**

The Excise Tax Allocation Deduction Worksheet will calculate the SWETA Deduction, the 2009 Welfare Excise Tax Allocation Deduction and the 2009 School Excise Tax Allocation Deduction based on the excise tax amount entered in the "Total Excise" column and the excise tax allocation factors entered in the SWETA, 2009 Welfare and the 2009 School factor columns.

In the final column of the Excise Tax Allocation Deduction Worksheet is the excise tax amount for distribution after the deduction of the allocations. The excise tax amount in the final column is the excise tax amount to be entered in Column 12 of the County Treasurer's Certificate of Tax Collections – Form 49TC. The excise tax amount in the final column of the Excise Tax Allocation Deduction Worksheet is also the excise tax amount entered on the "License Excise Tax for Apportionment" line (line 45) of the Apportionment Sheet and the Settlement Sheet.

**When the Settlement is filed with the Settlement Department the Excise Tax Allocation Deduction Worksheet must be emailed to the Settlement Department.**

At the time the Settlement quietus are prepared the total of the Excise Tax Allocation Deduction must be quietus to a separate fund. You can, if you want, quietus all three allocation amounts to the same fund you have quietus SWETA to in the past, or you can establish a new fund and quietus all three of the allocations to the new fund.

At the time Settlement distribution checks are issued to taxing units a check must be sent to the Settlement Department for the total of the excise tax allocation deductions.

**Final approval of the Settlement will not be given until the Settlement Department has received the check for the total excise tax allocations as shown on the Excise Tax Allocation Deduction Worksheet.**

## **DELINQUENT TAX AND PENALTY DEDUCTION INSTRUCTIONS**

**It is no longer a requirement to report the 2008 & prior delinquent taxes and penalties collected. However, if the county opts to continue to report these tax and penalty collections please follow the instructions as listed. Your county will need to request the 2008 & Prior Del Tax and Penalty Deduction worksheet from the Auditor of State's office.**

Prior to the calculation of the distribution of property taxes a portion of the 2008 and prior delinquent taxes and penalties collected is deducted. The calculation of the 2008 and prior delinquent taxes and penalties deduction amount is made by using the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet provided by the Auditor of State's Office. In the remainder of these instructions the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet will be referred to as the Del Tax Deduction Calculation Worksheet.

**\*\*\*PLEASE NOTE\*\*\***For those counties with School Districts that experienced a property tax levy shortfall as determined by the Department of Local Government Finance for the School General Fund, the Auditor of State's office will also be providing a worksheet that includes the calculation of the portion of 2008 & Prior Delinquencies collected for the School General Fund. The following instructions apply to both counties with school districts that experienced a levy shortfall and those counties whose school districts did not experience a levy shortfall.

For Settlement the county treasurer will certify in Column 2 of the County Treasurer's Certificate of Tax Collections – Form 49TC the collections of 2008 and prior delinquent taxes and penalties.

If requested, the Auditor of State's office will provide counties with a Del Tax Deduction Worksheet. If you are a county with a school property levy shortfall the form is titled (County Name) 2008 & Prior Del Tax Fund Deduction Worksheet with School Shortfall. These instructions will refer to both forms as the Del Tax Deduction Worksheet. The county auditor will enter in the first column of the Del Tax Deduction Calculation Worksheet the amounts shown in Column 2 of the Form 49TC.

In the second column of the Del Tax Deduction Calculation Worksheet the county auditor will enter the total amount (if any) of the 2008 and prior property tax refunds that are being included in the Settlement.

The Del Tax Deduction Calculation Worksheet will calculate the 2008 and prior delinquent tax and penalty amount to be deducted prior to the calculation of the property tax distribution. The calculation will be based on the fund percentages entered to the Del Tax Deduction Calculation Worksheet and the amounts entered in the first column and the amount entered in the second column of the Del Tax Deduction Calculation Worksheet.

The calculated 2008 and Prior Delinquent Tax and Penalty deduction amount is the amount in the last column of the Del Tax Deduction Calculation Worksheet. The amount in the last column of the Del Tax Deduction Calculation Worksheet is entered on Line 40 "Less: State's Share of 2008 and Prior Delinquent Tax and Penalties Collected" line of the Apportionment Sheet and Settlement Sheet.

**When the Settlement is filed with the Settlement Department the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet must be emailed to the Settlement Department.**



## **DELINQUENT TAX AND PENALTY DEDUCTION INSTRUCTIONS**

(Continued)

At the time the Settlement quietus are prepared the delinquent tax and penalty deduction amount must be quietus to funds.

The total amount shown on the Del Tax Deduction Calculation Worksheet for the state fair fund, state forestry fund, medical assistance to wards fund, hospital care for the indigent fund and the children with special health care needs fund amounts is to be quietus to a separate fund. The separate fund will need to be established and the suggested title of the fund is "State's Share of Delinquent Taxes and Penalties Fund".

The total amount shown on the Del Tax Deduction Calculation Worksheet for the family and children's fund and the children's psychiatric Res treatment services fund is to be quietus to the county's levy excess fund or the rainy day fund if so adopted by ordinance by the county council.

At the time Settlement distribution checks are issued to taxing units a check must be sent to the Settlement Department for the delinquent tax and penalty deduction amount that was quietus to the "State's Share of Delinquent Taxes and Penalties Fund".

**Final approval of the Settlement will not be given until the Settlement Department has received the check for the total amount shown on the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet for the state fair fund, state forestry fund, medical assistance to wards fund, hospital care for the indigent fund and the children with special health care needs fund.**

The County Family & Children fund and the County Psychiatric Fund amounts **are not** sent to the state.

**For counties that still have an amount to remit to a school corporation general fund, you will remit the total amount shown on the worksheet for the school general fund directly to the school corporation referenced on the second page of the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet with School Levy Shortfall. The school general fund delinquent tax and penalty deduction amount will be distributed directly to the applicable school corporation and reported on a separate Certificate of Tax Distribution Form 22. This affects only a handful of counties**

## **OMITTED HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT REFUNDS SUMMARY – FORM 17HC**

**The Form 17HC is no longer required to be filed with settlement. However, if your county opts to use the form 17HC, the county will need to request a copy of the form from the Auditor of State's office. Please follow the ensuing instructions.**

The Form 17HC Omitted HSC, Res PTRC and Other Property Tax Credit Refunds Summary is an electronic spreadsheet provided by our office. The Form 17HC is used to list by taxing district and tax year total the total of the omitted HSC refunds and (if applicable) the total of the omitted state and local HSC, Res PTRC, and other property tax credit refunds.

The taxing district total on the Form 17HC is entered on Line 16 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

The Form 17HC spreadsheet has for each taxing district three lines for you to separately show tax year totals. If you need more than three lines, please contact our office and we will modify the summary worksheet for your county.

The Form 17HC has a separate column for each of the various types of HSC and Res PTRC.

The omitted HSC refunds and (if applicable) omitted HSC, Res PTRC and other property tax credit refunds listed on the Form 17HC may need to be allocated between the types of HSCs and (if applicable) Res PTRC. The refund will have to be allocated between types of HSC, Res PTRC, and other property tax credit if there was more than one type of HSC for the year of the refund.

For example, if the HSC rate used to calculate the refund included the LOIT HSC credit rate and the CEDIT HSC rate, then the refund amount must be separated between LOIT HSC credit and CEDIT.

Additionally, if the HSC rate used to calculate the refund included the LOIT HSC credit rate, the CEDIT HSC rate and the LOIT Res PTRC rate, then the refund amount must be separated between the LOIT HSC credit rate, the CEDIT HSC rate, and the LOIT Res PTRC rate.

To separate the omitted HSC, and if applicable, omitted HSC, Res PTRC, and other property tax credit refund between the types of HSC and (if applicable) Res PTRC and other property tax credit; the refund amount is divided by the total HSC rate and (if applicable) the HSC, Res PTRC and other property tax credit rate to get an allocation factor. The allocation factor is multiplied by each HSC rate and (if applicable) Res PTRC rate and other property tax credit rate to get the separate HSC and (if applicable) Res PTRC and other property tax credit amounts.

## OMITTED HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT REFUNDS SUMMARY – FORM 17HC

(Continued)

In the certificate of error summary instructions there are examples of calculating an allocation factor and using the allocation factor and HSC rates and (if applicable) Res PTRC rate and other property tax credit rate to get the separate HSC amounts and (if applicable) Res PTRC amount and other property tax credit amounts. The steps shown in those instructions would be the same steps used to separate the omitted HSC refund and (if applicable) omitted HSC, Res PTRC and other property tax credit refund between the types of HSC and (if applicable) Res PTRC and other property tax credit.

HSC refunds and (if applicable) omitted HSC, Res PTRC and other property tax credit refunds paid on a Claim Form 17 are shown on the Form 17HC. These are refunds made because the HSC and (if applicable) HSC, Res PTRC and other property tax credit was omitted, or the HSC and (if applicable) HSC, Res PTRC and other property tax credit was increased.

Refunds paid on a Claim Form 17T where the HSC amount and (if applicable) HSC, Res PTRC and other property tax credit amount **decreases** are included on the Form 17TC. An example would be when a homestead value decreases due to an assessment or deduction correction.

Also, omitted or increased HSC and (if applicable) omitted HSC, Res PTRC and other property tax credit refunds paid on a Claim Form 17T can be shown on the Form 17TC. In these instances the HSC amount and (if applicable) HSC, Res PTRC and other property tax credit amount will be shown on the Form 17TC as a negative amount.

## APPORTIONMENT SHEET – FORM 102 SECTION A-1

Most county's tax systems generate Apportionment Sheets, also known as December Settlement Worksheets on some tax systems. Following are line by line instructions that can be used to manually complete an apportionment sheet, or used to verify the information on computer generated apportionment sheets.

### **CHARGES:**

#### **Charges Reported on March Abstract**

#### **Lines 3 through 6:**

- Line 3, **Net Tax Amount, must equal** the Abstract Section 5, Column 16 minus Columns 7 and 8. (This also includes amounts on the TIF District lines from these columns.)
- Line 3, **Replacement Credit Amount, must equal** the Abstract Section 5, Column 10. (This also includes amounts on the TIF District lines from these columns.)
- Line 3, **HSC Amount, must equal** the Abstract Section 5, Columns 11 through 16. (This also includes amounts on the TIF District lines from these columns.)
- Line 4, **Late Assessment Penalty must agree** with the Abstract Section 5, Column 8. (This also includes amounts on the TIF District lines from this column.)
- Line 5, **Statement Processing Charge, must agree** with the Abstract Section 5, Column 7. (This also includes amounts on the TIF District lines from this column.)
- Line 6, **Delinquent Tax and Penalties, must agree** with the Abstract Section 5, Column 23. (This also includes amounts on the TIF District lines from this column.)

	SECTION A-1	NET TAX, PENALTY & INTEREST	PROPERTY TAX REPLACEMENT CREDIT	HOMESTEAD CREDIT	TOTAL
1	<b>CHARGES:</b>				
2	Charges Shown on March Abstract:				
3	Current Property Taxes				
4	Late Assessment Penalty		XXXXXX	XXXXXX	
5	Statement Processing Charge		XXXXXX	XXXXXX	
6	Delinquent Taxes, Penalties and Interest		XXXXXX	XXXXXX	
7	Adjustment for Abstract Errors				

## APPORTIONMENT SHEET – FORM 102

### SECTION A-1 (Continued)

**Check the abstract amounts** against the tax duplicate and/or settlement worksheet reports to make sure they agree. If they don't, then adjust the settlement by writing on line 7 "error on abstract" and either add the adjustment (if the duplicate and/or settlement worksheet is more than the abstract), or subtract the adjustment (if the duplicate and/or settlement worksheet is less than the abstract).

The amounts reported on lines 3 through 6 **must agree** with the approved abstract. Any adjustments to the abstract amounts **must be** reported on line 7.

**If any abstract adjustment amounts are entered on line 7, then a letter of explanation must accompany the Settlement Sheet Form 105.**

**NOTE:** If you have specially approved duplicates, the column titles referenced in the following instructions may not agree with your duplicate. Also, some counties may use penalty reports rather than duplicates for your delinquent tax and penalty amounts.

### **Additional Charges:**

#### **Lines 10 through 20:**

The amounts for these lines are obtained from the following: Tax Duplicates, Duplicate Summaries, or from Settlement Reports produced by your computer system. Pay close attention as to whether or not the net tax amounts, the replacement credit amounts and HSC amounts are per installment amounts or amounts for the year. If the **amounts are per installment** amounts, be sure to **double** them before entering them on the Apportionment Sheet, Form 102.

✦ Line 10, Additional Charges on **Real and Personal Property Taxes.**

**Net Tax, Penalty and Interest Column:** is the additional charge to the taxpayer.

**PTRC Column:** is the total PTRC amount due on the additional charge. The replacement credit is the **total** of the Local LOIT (CAGIT or COIT) PTRC as applicable.

**HSC Column:** is the total HSC amount due on the additional charge. The HSC amount is the **total** of the COIT HSC, CEDIT HSC, Local CEDIT Res PTRC, Local LOIT HSC, Local LOIT Res PTRC and Other Property Tax Credit as applicable.

**Total Column:** is the total of the Net Tax, Penalty and Interest Column, the PTRC Column and the HSC Column.

**APPORTIONMENT SHEET – FORM 102**  
**SECTION A-1**  
(Continued)

➤ Line 11, **Current Mobile Home Taxes.**

**Net Tax, Penalty and Interest Column:** is the mobile home tax charge to the taxpayer.

**PTRC Column:** is the total PTRC amount on all current and added mobile home taxes. The PTRC amount is the **total** of the Local LOIT (CAGIT or COIT) PTRC as applicable.

**HSC Column:** is the total HSC amount on current and added mobile homes. The HSC amount is the **total** of the COIT HSC, CEDIT homestead credit, Local CEDIT Res PTRC, Local LOIT (CAGIT or COIT) HSC, Local LOIT Res PTRC and Other Property Tax credit as applicable.

**Total Column:** is the total of the Net Tax, Penalty and Interest Column, the Property Tax Replacement Credit Column and the HSC Column.

➤ Line 12, **Late Assessment Penalties and Statement Processing Charges** that **were not** reported on the abstract.

➤ Line 13, **Interest Charged on Late Assessments** that **were not** reported on the abstract.

➤ Line 14, **Additional Penalty Added on Prior Year 2<sup>nd</sup> Installment** Column of the Tax Duplicate.

➤ Line 15, **Penalty Charged on the First Installment Delinquencies** Column of the Tax Duplicate.

➤ Line 16, **10% Penalty Charged on Former Years Taxes Delinquencies** Column of the Tax Duplicate.

➤ Lines 18 and 19, **Recharges of Delinquent Tax, Penalties and Interest** Column of the Tax Duplicate.

➤ Line 20, **Tax Judgments Collected Current Year** Column of the Tax Duplicate.

➤ Line 21, **Total Charges**, is total of Line 3 to Line 20.

## APPORTIONMENT SHEET – FORM 102

### SECTION A-1 (Continued)

8	Additional Charges and Assessments During Year:				
9	Current Tax (Including Tax for Prior Years, Other Than Delinquent Tax Recharged)				
10	General Property Tax				
11	Mobile Home Tax				
12	Late Assessment Penalty and Statement Processing Charge		XXXXX	XXXXX	
13	Late Assessment Interest		XXXXX	XXXXX	
14	Additional Penalty Added on Prior Year Second Installment		XXXXX	XXXXX	
15	Penalty on Current First Installment Delinquent		XXXXX	XXXXX	
16	10% Penalty on Former Years' Tax Delinquent Added After May 10		XXXXX	XXXXX	
17	Delinquent Tax, Penalties and Interest Recharged:				
18	Tax				
19	Penalties and Interest		XXXXX	XXXXX	
20	Delinquent Tax Judgments Collected		XXXXX	XXXXX	
21	TOTAL CHARGES - Total of Lines 3 to 20				

### **CREDITS:**

**Lines 24 through 33**, can be obtained from the Tax Duplicates, Duplicate Summaries, or from Settlement Reports produced by your computer system.

- Line 24, **Current Second Installment Delinquencies** Column of the Tax Duplicate.
- Line 25, **Current First Installment Delinquencies**, Column of the Tax Duplicate.
- Line 26, **Additional Penalty on Prior Year Second Installment Delinquent**, Column of the Tax Duplicate.
- Line 27, **Penalty Unpaid on First Installment**, Column of the Tax Duplicate.
- Line 28, **Penalty Unpaid on Former Years Taxes Delinquent**, Column of the Tax Duplicate.
- Line 29, **Former Years Delinquent Tax Unpaid**, Column of the Tax Duplicate.
- Line 30, **Penalty and Interest Unpaid**, Column of the Tax Duplicate.
- Line 31, **Total of Lines 24 Through 30**, should agree with the Total Delinquency at December Settlement, Column of the Tax Duplicate.
- Line 32, **Taxes and Penalties Certified to the Clerk** for the current year, Column of the Tax Duplicate.

## APPORTIONMENT SHEET – FORM 102

### SECTION A-1 (Continued)

➤ Line 33, **Certificates of Error Issued during the Year.**

The Net Tax and Penalty Column **must equal** the Credit on Tax Duplicate Column of the Certificate of Error Summary.

The PTRC Column **must equal** the total property tax replacement column of the Certificate of Error Summary. The PTRC amount is the **total** of the State and the Local LOIT (CAGIT or COIT) PTRC as applicable.

The HSC Column **must equal** the total HSC column of the Certificate of Error Summary. The HSC amount is the **total** of the State HSC, COIT HSC, CEDIT HSC, Local CEDIT Res PTRC, Local LOIT (CAGIT or COIT) HSC, Local LOIT (CAGIT or COIT) Res PTRC and Other Property Tax credit as applicable.

The **Total Column** of line 33 equals the total of the credit on tax duplicate column, the PTRC column and the HSC column of the Certificate Error Summary.

➤ Line 34, **Total Credits** is the total of Lines 31 to 33.

22	CREDITS			
23	Unpaid at This Settlement (Including All Charges and Assessments During Year)			
24	Current Second Installment	XXXXX	XXXXX	
25	Current First Installment	XXXXX	XXXXX	
26	Additional Penalty on Prior Year Second Installment Delinquent	XXXXX	XXXXX	
27	Penalty Current First Installment	XXXXX	XXXXX	
28	10% Penalty on Former Years' Tax Delinquent Added After May 10	XXXXX	XXXXX	
29	Former Years' Delinquent Tax	XXXXX	XXXXX	
30	All Penalties and Interest Unpaid (Except Lines 26, 27 and 28)	XXXXX	XXXXX	
31	Total Unpaid at This Settlement - Total of Lines 24 to 30	XXXXX	XXXXX	
32	Tax, Pen. and Int. Certified to Clerk of Circuit Court	XXXXX	XXXXX	
33	Certificates of Error Issued During Year			
34	TOTAL CREDITS - Total of Lines 31 to 33			

➤ Line 35, **Total Collected for the Year:** are the total charges minus the total credits (Line 21 minus Line 34).

➤ Line 36, **Settled for at June Settlement:** should agree with Line 2 Section A. If your county had only one tax due date, then this line will be blank.

➤ Line 37, **Amount for Apportionment:** is the line that indicates whether or not you are in balance with the treasurer. If the Net Tax and Penalty column of line 37 and Column 3 of the County Treasurer's Certificate of Tax Collections, Form 49TC Section 1, are the same, then you and the treasurer are in balance.



## APPORTIONMENT SHEET – FORM 102

### SECTION A-1 (Continued)

Also, if Column 3 of the County Treasurer's Certificate of Tax Collections, Form 49TC includes overpayments and the Net Tax and Penalty column of line 37 and Column 3 of the County Treasurer's Certificate of Tax Collections, Form 49TC Section 1 differs by the amount of overpayments, then you and the treasurer are in balance.

### OVERPAYMENTS

**Overpayments are acceptable differences between the Net Tax and Penalty column of line 37 and Column 3 of the County Treasurer's Certificate of Tax Collections, Form 49TC. All other differences MUST be resolved before you can continue with the settlement. The total amount of the overpayment(s) must be listed on the 49TC Excel spreadsheet.**

- Line 39, **Erroneous Tax, Penalties and Interest Refunded**, is for deducting tax refunds reported on the Certificate of Tax Refunds, Form 17TC. The Net Tax and Penalty column of Line 39 should agree with the Refunded to Taxpayer column of the Form 17TC. The PTRC Column of Line 39 should agree with the Total State and Local PTRC column from the Form 17TC. The HSC Column of Line 39 should agree with the Total HSC, Res PTRC and Other Property Tax Credit column on the 17TC.

If you elect to deduct boat and aircraft excise tax refunds from property taxes, then those refunds must be included on the Form 17TC and reported on line 39. You **should not** have vehicle excise tax refunds, because those refunds are paid by the state.

### IMPORTANT

**Do not show boat and aircraft excise refunds on Form 17TC or report them on Line 39- Erroneous Tax, Penalties and Interest Refunded, if one of the following is true:**

- ☐ The refunds are paid directly from the Excise Tax Fund and not the County General Fund.
- ☐ If the refunds are paid from the General Fund and the General Fund is reimbursed from Excise Tax Receipts.

## APPORTIONMENT SHEET – FORM 102

### SECTION A-1 (Continued)

If boat and aircraft excise tax refunds are made from Excise Tax Receipts you will show the excise tax on Line 45, net of refunds.

➤ Line 40, (If applicable) is where the state's share of the 2008 & Prior Delinquent Tax and Penalties Collected is reported. This amount is equal to the amount shown in the "Taxing District Total Deduction Amount" column of the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet.

➤ Line 41, is where the late payment penalties collected on unpaid special assessments is reported. The total reported on Line 41 must agree with the total district amount reported in the Special Assessment Penalties worksheet of the 49TC.

Special assessments include ineligible HSCs, Sewer Liens, Weed Liens, etc.

➤ Line 42, is where other settlement adjustments are reported.

Other settlement adjustments include bad check (NSF) deductions, invalid tax sales, prior settlement corrections, etc.

If a dollar amount is entered in line 42, then a description also needs to be entered on line 42. If Line 42 is for more than one use, then enter a brief description of each use along with the dollar amount of each use.

**For example:** The county wrote a check to replace a bad check, the amount of the check would be entered on this line as a deduction.

If there had been an error on a previous settlement, then line 42 might be used to enter a correction that is necessary to bring the treasurer's and auditor's records in balance. If a previous settlement adjustment is made then a letter of explanation needs to accompany the settlement.

➤ Line 43, equals the total of lines 39, 40, 41 and 42.

➤ Line 44, **Net Total Property Tax for Apportionment**, equals line 37 minus line 43. The amounts on Line 44 is the amounts that are transferred to Columns 8 through 11, Section 1 of the County Treasurer's Certificate of Tax Collections, Form 49TC. The total column of Line 44 is the amount of property tax that **must be** apportioned in the property tax column of Section B of the Apportionment Sheet.

➤ Line 45, Is the excise tax amount that should be entered in Column 12, Section 1 of the County Treasurer's Certificate of Tax Collections, Form 49TC. This excise tax amount is also the excise tax amount that **must be** apportioned in excise tax column of Section B of the Apportionment Sheet.

## APPORTIONMENT SHEET – FORM 102

### SECTION A-1 (Continued)

#### EXCISE TAX ALLOCATION

The excise tax amount that is entered on the apportionment sheet and the Form 49TC **must be** the excise tax **after the deduction** of the Excise Tax Allocation Deduction amount.

▼ Line 46, **Total Column**, this amount should agree with Column 13, Section 1 of Form 49TC.

35	TOTAL COLLECTED THIS YEAR - Line 21 minus Line 34				
36	Property Tax at June Settlement - Line 2, Section A				
37	AMOUNT FOR APPORTIONMENT -- Line 35 minus Line 36				
38	Before Apportionment Adjustments:				
39	Less: Erroneous Tax, Penalties and Interest Refunded				
40	Less: State's Share of 2008 and Prior Delinquent Tax and Penalties Collected		XXXXX	XXXXX	
41	Plus: Late Payment Penalties on Unpaid Special Assessments Collected		XXXXX	XXXXX	
42	Plus or Minus: Other Before Apportionment Adjustments				
43	TOTAL (Lines 39 through 42)				
44	NET TOTAL PROPERTY TAX FOR APPORTIONMENT (Line 37 minus Line 43)				
45	License Excise Tax For Apportionment		XXXXX	XXXXX	
46	TOTAL NET AMOUNT FOR APPORTIONMENT -- Total of Lines 44 and 45				

#### IMPORTANT

THE FORM 102, SECTION A-1 **MUST** BALANCE. IF IT DOES NOT, THEN THE SETTLEMENT SHEET FORM 105 WILL NOT BALANCE.

## APPORTIONMENT SHEET – FORM 102 SECTION B

### SECTION B

In Section B apportion the totals of Line 44, Section A-1, Property Tax and Line 45, Section A-1, Excise Tax. The excise tax amount apportioned must be the excise tax after the deduction of the Excise Tax Allocation Deduction amount, but **do not** list the Excise Tax Allocation Deduction amount in Section B.

All counties have computer programs that calculate the apportionment. To test your program the instructions on how to manually calculate apportionments is located on page 9-38 of the County Auditor's Manual.

The property tax rates used to apportion property taxes are the property tax rates certified by the DLGF, except for taxing districts in counties where there are circuit breaker credit exempt referendum funds, protected debt funds, and for Lake and St. Joseph circuit breaker credit exempt debt service and lease rental funds. In these taxing districts adjusted property tax rates are used to calculate the distribution of property taxes

The DLGF certified rates are adjusted to exempt the affected funds from the circuit breaker revenue loss. The adjusted **property tax rates** are calculated by the Auditor of State's office based on the circuit breaker credit amount reported on the current year abstract. The adjusted **property tax rates** are provided by the Auditor of State's office to the county auditor of the affected counties.

For those counties who do not have adjusted rates to exempt the effect of circuit breakers, then use the DLGF certified rates to calculate the apportionment of **property taxes**.

The property tax rates used to apportion **excise tax** in counties that have adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates plus the DLGF LOIT equivalency rates. The property tax rates used to apportion **excise tax** in counties that have not adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates.

**APPORTIONMENT SHEET – FORM 102**  
**SECTION B**  
(Continued)

**SECTION B - TIF APPORTIONMENT**

**If your county does not have TIF Districts, then you can disregard the following explanations.**

.....

**IMPORTANT**

If a **TIF** area exists in a taxing district, then the amount of property tax that is to be distributed to the Redevelopment Commission **must be deducted before the apportionments are calculated.**

If a TIF area exists in a taxing district, then the amount of property tax that is to be distributed to the Redevelopment Commission **must be deducted before the apportionment of property taxes is calculated.** The amount of property tax to be deducted and distributed to the Redevelopment Commission will be the TIF taxes. The amount of property tax to be distributed to the Redevelopment Commission is entered as a fund amount at the bottom of Section B, Line 97.

County auditors determine the amount of TIF dollars to distribute to a Redevelopment Commission by tracking payments. TIF payments must be tracked parcel by parcel and delinquencies must be shown separately on the TIF District line of the next year's Abstract.

## **STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET**

The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet is an electronic spreadsheet provided by the Auditor of State's office. The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet is used to determine if additional HSC, Res PTRC and (if applicable) other property tax credit is needed at December Settlement, or if there is an excess of HSC, Res PTRC and (if applicable) other property tax credit at December Settlement.

The need for additional state and/or local HSC, or the existence of excess state and/or local HSC must be determined separately. The reason is additional state homestead will be sent to the county by the state and excess state HSC will be sent to the state by the county. Additional local HSC, Res PTRC and (if applicable) other property tax credit will be disbursed to the county treasurer from the local HSC, Res PTRC or other property tax credit fund and excess local HSC, Res PTRC and (if applicable) other property tax credit will be quietus to the local homestead credit, Res PTRC or other property tax credit fund.

The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet accomplish the separate reconciliation of state and local HSC, Res PTRC and other property tax credit.

For the purpose of HSC reconciliation the Res PTRC is included because in counties (Clay, Clinton, Grant, Huntington, Jay, Miami, Wabash, and Wells) that have Res PTRC homestead properties receive both HSC and Res PTRC.

For the purpose of HSC reconciliation the other property tax is included in the event there would be other property tax credit applied in a county. Currently, there are no counties applying the other property tax credit.

**The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet must be completed by all counties having any additional or adjusted HSC amounts to report.**

Following are instructions to completing the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

## STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

Within the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet electronic spreadsheet there is a separate worksheet for each taxing district and a summary worksheet that totals the amounts entered to each of taxing district worksheets. The first worksheet is the Summary Worksheet followed by the taxing district worksheets.

The only entry to be made to the Summary Worksheet is the “County Name” and December Settlement “Tax Year”. You must enter the county name and tax year. The remaining items on the Summary Worksheet are totals of the amounts entered on the taxing district worksheets and the amounts on the Summary Worksheet are created by formulas contained in the Summary Worksheet.

The Taxing District Worksheet tabs of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet electronic spreadsheet provided to your county by the Auditor of State does not contain your county’s taxing district names, but you may insert the your taxing district names by:

- Right clicking on the tab
- Select Rename
- Then type the taxing district name

Following are instructions to the entries to be made to each taxing district worksheet. Following these instructions is a discussion of the Summary Worksheet of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet and use of the amounts on the Summary Worksheet.

**PLEASE do not add or delete any worksheet. Also, do not cut and paste data within the worksheet. It may affect the embedded formulas.**

### Taxing District Worksheet Instructions

On the “Taxing District Name” line enter the name of the taxing district.

On most lines of the worksheet the amount in the total HSC, Res PTRC and Other Property Tax Credit column **must** agree with the amount in the HSC column on a line on the Apportionment Sheet. When applicable We indicated in the following instructions the line of the Apportionment Sheet that the amount in the total HSC, Res PTRC and other property tax credit column must agree with the amount in the HSC column of the Apportionment Sheet.

## **STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET**

(Continued)

On each line of the worksheet there is a proof of HSC, Res PTRC and other property tax credit column. The purpose of the proof of HSC, Res PTRC and other property tax credit column is to verify that the total of the amounts entered in the HSC, Res property tax replacement and other property tax columns equal the amount entered in the total HSC, Res PTRC and other property tax credit column.

You will not enter an amount in the proof of HSC, Res PTRC and other property tax column because the column contains a formula that subtracts the amounts entered in the HSC, Res PTRC and other property tax credit columns from the amount entered in the total HSC, Res PTRC and other property tax credit column. If the proof column equals 0.00, then the amounts entered in HSC, Res PTRC and other property tax credit columns do equal the amount entered in the total HSC, Res PTRC and other property tax credit column. A value of 0.00 in the proof column indicates that the amounts entered on the line appear to be correct. If the proof column does not equal 0.00, then one or more of the amounts entered on the line is not correct. The problem must be resolved before you can continue with the worksheet.

### **Line 1: HSC, Res PTRC and Other Property Tax Credit amounts (including TIF) from Columns 11 through 16, Section 5 of the Abstract.**

The amounts for this line come directly from the abstract and the total homestead, Res PTRC and other property tax credit on this line must agree with the HSC amount in the HSC column on Line 3, Section A-1 of the Apportionment Sheet, Form 102.

### **Line 2: Abstract adjustment**

If there is an adjustment in the HSC column on Line 7, Section A-1 of the Apportionment Sheet, Form 102, then there must be an entry on this line of the reconciliation worksheet.

The amount in the total HSC, Res PTRC and other property tax credit column of this line of the reconciliation worksheet must be the same as the amount in the HSC column of Line 7, Section A-1 of the Apportionment Sheet, Form 102.

The amount on this line of the reconciliation worksheet is allocated to the types of HSC, Res PTRC and (if applicable) other property tax credit based on the credit rates.



## STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

### **Line 2: Abstract adjustment** (continued)

The allocation is done by first determining the total of the HSC rates and (if applicable) the combined total of the HSC rates, the Res PTRC rates and the other property tax credit rates.

The next step is to calculate an allocation factor by dividing the amount to be allocated by the total of the credit rates.

The third step is to multiply the allocation factor times each of the credit rates to get the amount for each credit.

The final step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equal the original total and if they don't then adjust one of the individual credit amounts by the difference.

NOTE: State HSC will not be included in the breakdown of HSC abstract adjustments for 2013 Pay 2014 as there is no state HSC for 2013 Pay 2014.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

### **Line 3: Add credit due on: General Property Tax**

The HSC, Res PTRC, and if applicable, other property tax credit on added property tax charges is entered on this line and the amount in the total HSC, Res PTRC, and other property tax credit column of this line of the reconciliation worksheet must be the same as the amount in the HSC column of Line 10, Section A-1 of the Apportionment Sheet, Form 102.

An analysis of the added property tax charges that have HSC, Res PTRC, and/or other property tax credit will have to be made to determine the tax years of the added charges because the allocation of HSC, Res PTRC and/or other property tax credit between the types of HSC, Res PTRC and/or other property tax credit will be based on each tax year's HSC rates and (if applicable) combination HSC, Res PTRC, and other property tax credit rate.

The first step is to group by tax year the added property tax charges that have homestead, credit Res PTRC, and/or other property tax credit

## STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

### **Line 3: Add credit due on: General Property Tax (continued)**

The next step is to total the HSC, Res PTRC, and/or other property tax credit for each of the tax year groups.

Once the tax years of the added charges with HSC, Res PTRC, and/or other property tax credit have been determined, then the total HSC rate, or, if applicable, the total HSC, Res PTRC and other property tax credit rate for each tax year must be determined. After the total credit rate for each applicable year has been determined, then the allocation between the credit types can be calculated.

The first step to allocating the tax year total is to divide the total amount to be allocated by the total HSC rate, or, if applicable, the total HSC, Res PTRC and other property tax credit rate to get an allocation factor.

The second step is to multiply the allocation factor times each of the individual HSC rates and (if applicable) Res PTRC rate and the other property tax credit to get each of the individual credit amounts for the tax year.

The third step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts. That is done by verifying that the total of the individual credit amounts equal the original total. If the two amounts are not the same, adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The final step to get the amounts for Line 3 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 3.

If the HSC on an added charge is for a tax year when there was state HSC only, then the allocation calculation does not have to be done for that tax year as the HSC is all state HSC.

# STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

## **Line 4: Add credit due on: Mobile Home Tax**

The HSC and (if applicable) Res PTRC, and other property tax credit on mobile home tax charges is entered on this line and the amount in the total HSC, Res PTRC and other property tax credit column of this line of the reconciliation worksheet must be the same as the amount in the HSC column of Line 11, Section A-1 of the Apportionment Sheet, Form 102.

An analysis of the mobile home tax charges that have HSC and/or Res PTRC will have to be made to determine the tax years of the mobile home tax charges because the allocation of HSC, Res PTRC, and/or other property tax credit between the types of HSC, Res PTRC and/or other property tax credit will be based on each tax year's HSC rates and (if applicable) the total HSC, Res PTRC and other property tax credit rate.

The first step is to group by tax year the mobile home tax charges that have HSC, Res PTRC, and/or other property tax credit.

The next step is to total the HSC, Res PTRC, and/or other property tax credit for each of the tax year groups. Once the total for each tax year is determined then allocate the HSC, Res PTRC and/or other property tax credit between the types of HSC, Res PTRC and/or other property tax credit for each tax year.

Once the tax years of the mobile home tax charges with HSC, Res PTRC and/or other property tax credit have been determined, then the total HSC rate, or, if applicable, the total HSC, Res PTRC rate and other property tax credit rate for each tax year must be determined.

After the total credit rate for each applicable year has been determined, then the allocation between the credit types can be calculated.

The first step to allocating the tax year total is to divide the total amount to be allocated by the total HSC rate, or, if applicable, the total HSC, Res PTRC, and other property tax credit rate to get an allocation factor.

The second step is to multiply the allocation factor times each of the individual HSC rates and (if applicable) Res PTRC rate and/or other property tax credit rate to get each of the individual credit amounts for the tax year.

## STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

### **Line 4: Add credit due on: Mobile Home Tax (continued)**

The third step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equals the original total and if the two amounts are not the same then adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The final step to get the amounts for Line 4 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 4.

If the HSC on a mobile home tax charge is for a tax year when there was state HSC only, then the allocation calculation does not have to be done for that tax year because the HSC is all state HSC.

### **Line 5: Add: Delinquent tax recharged**

The HSC and, if applicable, Res PTRC and/or other property tax credit on delinquent tax recharges is entered on this line and the amount in the total HSC, Res PTRC and other property tax credit column of this line of the reconciliation worksheet must be the same as the amount in the HSC column of Line 18, Section A-1 of the Apportionment Sheet, Form 102.

An analysis of the delinquent tax recharges that have HSC and/or Res PTRC and other property tax credit will have to be made to determine the tax years of the delinquent tax recharges because the allocation of HSC and/or Res PTRC and other property tax credit between the types of HSC and/or Res PTRC and other property tax credit will be based on each tax year's HSC rates and, if applicable,) combination HSC, Res PTRC and other property tax credit rate.

The first step is to group by tax year the delinquent tax recharges that have HSC and, if applicable,) Res PTRC rate and other property tax credit rate.

## STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

### **Line 5: Add: Delinquent tax recharged** (continued)

The next step is to total the HSC and/or Res property credit and other property tax credit for each of the tax year groups. Once the total for each tax year is determined, allocate the HSC and/or Res PTRC and other property tax credit between the types of HSC and/or Res PTRC and other property tax credit for each tax year.

The first step to allocating the tax year total is to divide the total amount to be allocated by the total HSC rate, or, if applicable, the total HSC, Res PTRC and other property tax credit rate to get an allocation factor.

The second step is to multiply the allocation factor times each of the individual HSC rates and, if applicable, Res PTRC rate and the other property tax credit rate to get each of the individual credit amounts for the tax year.

The third step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equal the original total. If the two amounts differ, adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The final step to get the amounts for Line 5 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 5. If the HSC on a delinquent tax recharge is for a tax year when there was state HSC only, then the allocation calculation does not have to be done for that tax year because the HSC is all state HSC.

### **Line 6: Total charges**

This line of State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet is the total of lines 1 through 5. The electronic spreadsheet contains a formula that calculates this line. The amount in the total HSC, Res PTRC and other property tax credit column on this line of the reconciliation worksheet must agree with the amount in homestead column of Line 21 of Section A-1 of the Apportionment Sheet, Form 102.

## **STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET**

(Continued)

### **Line 7: Less: Certificate of errors issued during year (From Certificate of Error Summary)**

On this line enter the taxing district totals from the Certificate of Error Summary. The amount in the total HSC, Res PTRC and other property tax credit column of this line of the reconciliation worksheet must be the same as the amount in the HSC column of Line 33, Section A-1 of the Apportionment Sheet, Form 102.

The amounts for this line can be found on the Certificate of Error Summary. Please see the Certificate of Error Summary instructions for the instructions to determining the taxing district amounts for this line of the reconciliation worksheet.

### **Line 8: Less: Erroneous tax refunded (From Form 17TC Summary)**

On this line enter the taxing district totals from the Form 17TC Summary. The amount in the total HSC, Res PTRC and other property tax credit column of this line of the reconciliation worksheet must be the same as the amount in the HSC column of Line 39, Section A-1 of the Apportionment Sheet, form 102.

The amounts for this line can be found on the 17TC Summary. Please see the Form 17TC Summary instructions for the instructions to determining the taxing district amounts for this line of the reconciliation worksheet.

### **Line 9: Settlement Adjustment**

If there is an adjustment in the HSC column on Line 42, Section A-1 of the Apportionment Sheet, form 102, there must be an entry on this line of the reconciliation worksheet. The amount in the total HSC, Res PTRC and other property tax credit column of this line of the reconciliation worksheet must be the same as the amount in the HSC column of Line 42, Section A-1 of the Apportionment Sheet, Form 102. The amount on this line of the reconciliation worksheet is allocated to the types of HSC and, if applicable, Res PTRC and other property tax credit based on the credit rates.

The allocation is done by first determining the total of the HSC rates and, if applicable, the total of the HSC rates, the Res PTRC rates and the other property tax credit rates.

## STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

### **Line 9: Settlement Adjustment (continued)**

The next step is to calculate an allocation factor by dividing the amount to be allocated by the total of the credit rates.

The third step is to multiply the allocation factor times each of the credit rates to get the amount for each credit.

The final step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts. This is done by verifying that the total of the individual credit amounts equal the original total; if they don't then adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The amount on this line of the Taxing District Worksheet does not directly relate to a line of the Apportionment Sheet.

### **Line 11: Net amount due for the year**

Line 11 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet is line 6 minus line 10. The electronic spreadsheet contains a formula that calculates this line.

The amount on this line of the Taxing District Worksheet does not directly relate to a line of the Apportionment Sheet.

### **Line 12: Less: COIT HSC, CREDIT HSC, CREDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit included in June Settlement**

The amounts for this line are the June Settlement HSC, Res PTRC and other property tax credit amounts. The amount in the total HSC, Res PTRC and other property tax credit column of this line of the reconciliation worksheet must be the same as the amount in the HSC column of Line 36, Section A-1 of the Apportionment Sheet, Form 102. The breakdown equals  $\frac{1}{2}$  or  $\frac{5}{12}$ <sup>th</sup> of the abstract amount for each credit type.

## **STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET**

(Continued)

### **Line 13: Net amount due this Settlement**

Line 13 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet is line 11 minus line 12. The electronic spreadsheet contains a formula that calculates this line.

The amount in the total HSC, Res PTRC and other property tax credit column of this line of the reconciliation worksheet must be the same as the amount in the HSC column of Line 44, Section A-1 of the Apportionment Sheet, Form 102.

### **Line 14: Less: COIT HSC, CEDIT HSC, CEDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit included in county treasurer certification for December Settlement**

The amounts entered on line 14 are the breakdown of the December Settlement HSC, Res PTRC and other property tax credit amounts certified by the county treasurer on the County Treasurer's Certificate of Tax Collections Form 49TC. The breakdown equals  $\frac{1}{2}$  or  $\frac{7}{12}^{\text{th}}$  of the abstract amount for each credit type.

The amounts entered on this line are the breakdown of the December Settlement HSC and Res property tax replacement amounts certified by the county treasurer on the County Treasurer's Certificate of Tax Collections Form 49TC. The breakdown equals  $\frac{1}{2}$  or  $\frac{7}{12}^{\text{th}}$  of the abstract amount for each credit type.

The amount in the total HSC, Res PTRC and other property tax credit column of this line of the reconciliation worksheet must be the same as the amount in Column 5 of the Treasurer's Certificate of Tax Collections Form 49TC.

### **Line 15: Additional needed or (excess) State, COIT HSC, CEDIT HSC, CEDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit before omitted HSC refunds**

Line 15 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet is line 13 minus line 14. The electronic spreadsheet contains a formula that calculates this line.



## **STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET**

(Continued)

**Line 15: Additional needed, or (excess) State, COIT HSC, CEDIT HSC, CEDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit before omitted HSC refunds (continued)**

The amounts line 15 represent the additional or excess HSC, Res PTRC and other property tax credit at December Settlement before adding omitted HSC, Res PTRC and other property tax credit refunds.

Positive amounts indicate additional HSC, Res PTRC and/or other property tax credit needed before the addition of omitted HSC refunds.

Negative amounts indicate excess HSC, Res PTRC or other property tax credit before the addition of omitted HSC refunds.

**The amounts on this line are the amounts for Columns 22 through 28, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC.**

The amount in the **total HSC, Res PTRC and other property tax credit column** of this line of the reconciliation worksheet **must be the same as the amount in Column 21, Section 2** of the Treasurer's Certificate of Tax Collections Form 49TC.

**Line 16: Add: Omitted HSC refunds (From Form 17HC Summary)**

On line 16, enter the taxing district totals from the Form 17HC Summary.

**Line 17: Additional needed or (excess) State, COIT HSC, CEDIT HSC, CEDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit after omitted HSC refunds**

This line of State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet is line 15 plus line 16. The electronic spreadsheet contains a formula that calculates this line.

The amounts on this line represent the additional or excess HSC, Res PTRC and other property tax credit at December Settlement after adding omitted HSC, Res PTRC and other property tax credit refunds.

## STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

### **Line 17: Additional needed or (excess) State, COIT HSC, CEDIT HSC, CEDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit after omitted HSC refunds (continued)**

Positive amounts indicate additional HSC, Res PTRC or other property tax credit needed after the addition of omitted HSC refunds.

Negative amounts indicate excess HSC, Res PTRC or other property tax credit after the addition of omitted HSC refunds.

### **Summary Worksheet Instructions**

**The amounts in state HSC column of the Summary Worksheet will be the amounts for State HSC Column of the Settlement of State PTRC and State HSC Form 105A.** Before the amounts in the state HSC column of the Summary Worksheet are used for the Form 105A all of the following must be true about the Summary Worksheet:

**On each line** of the Summary Worksheet the amount in **the proof of HSC, Res PTRC and other property tax credit column must be 0.00**. If there is an amount other than 0.00 in the proof column on any line of the Summary Worksheet, the amounts on that same line on one or more of the Taxing District Worksheets are incorrect. The amounts on the Taxing District Worksheet(s) **must** be resolved.

The amount in the total HSC, Res PTRC and other property tax credit column of the Summary Worksheet must agree with the amount in the HSC column of the Settlement Sheet as follows.

### **Line 1: HSC, Res PTRC and Other Property Tax Credit amounts (including TIF) from Columns 11 through 16, Section 5 of the Abstract.**

The amount in the total HSC, Res property tax replacement and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 3, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 3, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

## **STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET**

(Continued)

### **Line 2: Abstract adjustment**

The amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 7, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 7, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 3: Add credit due on: General Property Tax**

The amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 10, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 10, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 4: Add credit due on: Mobile Home Tax**

The amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 11, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 11, Section A-1 of the Taxing District's Apportionment Sheet, Form, 102. The Taxing District Worksheet problem must be resolved.

### **Line 5: Add Delinquent tax recharged**

The amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 18, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 18, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

## **STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET**

(Continued)

### **Line 6: Total charges**

The amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 21, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 21, Section A-1 of the Taxing District's Apportionment Sheet, form 102. The Taxing District Worksheet problem must be resolved.

### **Line 7: Less: Certificate of errors issued during year (From Certificate of Error Summary)**

The amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 33, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 33, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 8: Less: Erroneous tax refunded (From Form 17TC Summary)**

The amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 39, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 39, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 9: Settlement Adjustment**

The amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 42, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 42, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

# STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

## **Line 10: Total deductions**

The amount on line 10 of the Summary Worksheet does not directly relate to a line of the Settlement Sheet.

## **Line 11: Net amount due for the year**

The amount on line 11 of the Summary Worksheet does not directly relate to a line of the Settlement Sheet.

## **Line 12: Less: COIT HSC, CEDIT HSC, CEDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit included in June Settlement**

The amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 36, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 36, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

## **Line 13: Net amount due this Settlement**

The amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet must agree with the HSC amount on Line 44, Section A-1 of the Settlement Sheet, Form 105. If it does not, the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the HSC amount on Line 44, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

## **Line 14: Less: COIT HSC, CEDIT HSC, CEDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit included in county treasurer certification for December Settlement**

The amount in the total HSC, Res PTRC and other property tax credit column of this line of the Summary Worksheet must be the same as the total of Column 5 of the Treasurer's Certificate of Tax Collections Form 49TC. If it is not the same, the amount in the total HSC and Res property tax replacement column on this line of one or more of the Taxing

## STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

**Line 14: Less: COIT HSC, CEDIT HSC, CEDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit included in county treasurer certification for December Settlement (continued)**

District Worksheet must not agree with HSC amount in Column 5 of the Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved.

**Line 15: Additional needed or (excess) State, COIT HSC, CEDIT HSC, CEDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit before omitted HSC refunds**

The amounts on this line represent the additional or excess HSC, Res PTRC and other property tax credit at December Settlement before adding omitted HSC, Res PTRC and other property tax credit refunds. Positive amounts indicate additional HSC, Res PTRC or other property tax credit needed before the addition of omitted HSC refunds. Negative amounts indicate excess HSC, Res PTRC or other property tax credit before the addition of omitted HSC refunds.

**The amounts on this line of the Summary Worksheet must be the same as the totals of Columns 22 through 28, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC.** If the amounts on this line are not the same as the totals of Columns 22 through 28, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC, then the amounts on this line of one or more of the Taxing District Worksheet must not agree with the amounts in Columns 22 through 28 of the County Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved. A suggestion would be to verify the data has been entered correctly on the 49TC.

The amount in the total HSC, Res PTRC and other property tax credit column of this line of the Summary Worksheet must be the same as the total of Column 21, Section 2 of the Treasurer's Certificate of Tax Collections Form 49TC. If the amount in the total HSC, Res PTRC and other property tax credit column on this line of the Summary Worksheet is not the same as the total of Column 21, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC, then the amount in the total HSC, Res PTRC and other property tax credit column on this line of one or more of the Taxing District Worksheet must not agree with the amount in Column 21, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved.

## **STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET**

(Continued)

### **Line 16: Add: Omitted HSC refunds (From Form 17HC Summary)**

If applicable, the amounts on this line of the Summary Worksheet must be the same as the totals of the Form 17HC Summary. If the amounts on this line are not the same as the totals of Form 17HC Summary, then the amounts on this line of one or more of the Taxing District Worksheet must not agree with the taxing district amounts on the Form 17HC Summary. The Taxing District Worksheet problem must be resolved.

**A Quietus without a check to the county general fund must be prepared at the December Settlement for the amount in the total HSC, Res PTRC and other property tax credit column of the Summary Worksheet.**

**Note: Omitted HSCs are not included on the 49TC, Columns 22 through 28, Section 2.**

### **Line 17: Additional needed or (excess) State, HEA1001 State HSC, COIT HSC, CEDIT HSC, CEDIT Res PTRC, LOIT (CAGIT or COIT) HSC, LOIT (CAGIT or COIT) Res PTRC and Other Property Tax Credit after omitted HSC refunds**

The amounts on this line of the Summary Worksheet represent the additional or excess HSC, Res PTRC and other property tax credit at December Settlement after adding omitted HSC, Res PTRC and other property tax credit refunds. Positive amounts indicate additional HSC, Res PTRC or other property tax credit is needed after the addition of omitted HSC refunds. Negative amounts indicate excess HSC, Res PTRC or other property tax credit after the addition of omitted HSC refunds.

### **State HSC Column**

Please read the Settlement of State PTRC and State HSC Form 105A for Line 17 instructions on page 99. The amounts in the State HSC column on the Summary Worksheet of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet are the amounts for the State HSC column of the Form 105A. The treasurer will need the taxing district breakdown of Column 22, Section 2 of the 49TC and, if applicable the taxing district amounts of the State HSC column of Line 16 of the reconciliation worksheet.

## STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET

(Continued)

### COIT HSC Column

If there is a positive amount in the COIT HSC column, a check must be written to the county treasurer from the COIT HSC Fund to give the treasurer the additional COIT HSC the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the COIT HSC column, a quietus without a check to the COIT HSC Fund must be prepared to quietus the excess COIT HSC to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 24, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the COIT HSC column of Line 16 of the reconciliation worksheet.

The additional or excess COIT HSC at December Settlement is used to adjust the December COIT distributions to taxing units that receive monthly COIT distributions.

**Note: December COIT distribution to units should not occur until December Settlement is filed and approved.**

### CEDIT HSC Column

If there is a positive amount in the CEDIT HSC column, then a check must be written to the county treasurer from the CEDIT HSC Fund to give the treasurer the additional CEDIT HSC the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the CEDIT HSC column, then a quietus without a check to the CEDIT HSC Fund must be prepared to quietus the excess CEDIT HSC to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 25, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the CEDIT HSC column of Line 16 of the reconciliation worksheet.

The balance in the CEDIT HSC Fund after the December Settlement carries forward to next year and is used along with next year's CEDIT HSC distribution to calculate next year's CEDIT HSC rate.



## **STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET**

(Continued)

### **CEDIT Res PTRC Column**

If there is a positive amount in the CEDIT Res PTRC column, then a check must be written to the county treasurer from the CEDIT Res PTRC Fund to give the treasurer the additional CEDIT Res PTRC the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the CEDIT Res PTRC column, then a quietus without a check to the CEDIT Res PTRC Fund must be prepared to quietus the excess CEDIT Res PTRC to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 26, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the CEDIT Res PTRC column of Line 16 of the reconciliation worksheet.

The balance in the CEDIT Res PTRC Fund after the December Settlement carries forward to next year and is used along with next year's CEDIT Res PTRC distribution to calculate next year's CEDIT Res PTRC rate.

### **LOIT (CAGIT or COIT) HSC Column**

If there is a positive amount in the LOIT (CAGIT or COIT) HSC column, then a check must be written to the county treasurer from the LOIT (CAGIT or COIT) HSC Fund to give the treasurer the additional LOIT (CAGIT or COIT) HSC the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the LOIT (CAGIT or COIT) HSC column, then a quietus without a check to the LOIT (CAGIT or COIT) HSC Fund must be prepared to quietus the excess LOIT (CAGIT or COIT) HSC to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 27, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the LOIT (CAGIT or COIT) HSC column of Line 16 of the reconciliation worksheet.

The balance in the LOIT (CAGIT or COIT) HSC Fund after the December Settlement carries forward to next year and is used along with next year's LOIT (CAGIT or COIT) HSC distribution to calculate next year's LOIT (CAGIT or COIT) HSC rate.

## **STATE AND LOCAL HSC, RES PTRC AND OTHER PROPERTY TAX CREDIT RECONCILIATION WORKSHEET**

(Continued)

### **LOIT (CAGIT or COIT) Res PTRC Column**

If there is a positive amount in the LOIT (CAGIT or COIT) Res PTRC column, then a check must be written to the county treasurer from the LOIT (CAGIT or COIT) Res PTRC Fund to give the treasurer the additional LOIT (CAGIT or COIT) Res PTRC the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the LOIT (CAGIT or COIT) Res PTRC column, then a quietus without a check to the LOIT (CAGIT or COIT) Res PTRC Fund must be prepared to quietus the excess LOIT (CAGIT or COIT) Res PTRC to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 28, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the LOIT (CAGIT or COIT) Res PTRC column of Line 16 of the reconciliation worksheet.

The balance in the LOIT (CAGIT or COIT) Res PTRC Fund after the December Settlement carries forward to next year and is used along with next year's LOIT (CAGIT or COIT) Res PTRC distribution to calculate next year's LOIT (CAGIT or COIT) Res PTRC rate.

### **Other Property Tax Credit Column**

If there is a positive amount in the Other Property Tax Credit column, then a check must be written to the county treasurer from the Other Property Tax Credit Fund to give the treasurer the additional Other Property Tax Credit the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the Other Property Tax Credit column, then a quietus without a check to the Other Property Tax Credit Fund must be prepared to quietus the excess CREDIT HSC to the fund.

For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 25, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC and, if applicable, the taxing district worksheet amounts of the Other Property Tax Credit column of Line 16 of the reconciliation worksheet. The balance in the Other Property Tax Credit Fund after the December Settlement carries forward to next year and is used along with next year's Other Property Tax distribution to calculate next year's Other Property Credit rate.

# STATE AND LOCAL LOIT PTRC RECONCILIATION WORKSHEET

The State and Local LOIT PTRC Reconciliation Worksheet is an electronic spreadsheet provided by the Auditor of State's office. The State and Local LOIT PTRC Reconciliation Worksheet is used to determine if additional state PTRC and local LOIT PTRC is needed at December Settlement, or if there is an excess of state PTRC and local LOIT PTRC at December Settlement. The need for additional state and/or local PTRC, or the existence of excess state and/or local PTRC must be determined separately. The reason is additional state PTRC will be sent to the county by the state and excess state PTRC will be sent to the state by the county and additional local LOIT PTRC will be disbursed to the county treasurer from the local LOIT PTRC fund and excess local LOIT PTRC will be quietus to the local LOIT PTRC fund. The State and Local LOIT PTRC Reconciliation Worksheet accomplishes the separate reconciliation of state and local LOIT PTRC.

**The State and Local LOIT PTRC Reconciliation Worksheet is only completed by all counties who have adopted LOIT PTRC (Allen, Benton, Carroll, Cass, Clark, Fayette, Fulton, Grant, Jasper, Lake, Lawrence, Madison, Miami, Montgomery, Morgan, Parke, Pulaski, Saint Joseph, Steuben, Wabash, Warren and Washington Counties) and only if State PTRC was applied to Additional Charges, Delinquent Tax Recharged, Corrections of Error and Refunds.**

Following are instructions to completing the State and Local LOIT PTRC Reconciliation Worksheet.

Within the State and Local LOIT PTRC Reconciliation Worksheet electronic spreadsheet there is a separate worksheet for each taxing district and a summary worksheet that totals the amounts entered to each of taxing district worksheets. The first worksheet is the Summary Worksheet followed by the taxing district worksheets.

The only entry to be made to the Summary Worksheet is the "County Name" and December Settlement "Tax Year". You must enter the county name and tax year. The remaining items on the Summary Worksheet are totals of the amounts entered on the taxing district worksheets and the amounts on the Summary Worksheet are created by formulas contained in the Summary Worksheet.

The Taxing District Worksheet tabs of the State and Local LOIT PTRC Reconciliation Worksheet electronic spreadsheet provided to your county by the Auditor of State does not contain your county's taxing district names, but you may insert the your taxing district names by:

- Right clicking on the tab
- Select Rename
- Then type the taxing district name

Following are instructions to the entries to be made to each taxing district worksheet. Following these instructions is a discussion of the Summary Worksheet of the State and Local LOIT PTRC Reconciliation Worksheet and use of the amounts on the Summary Worksheet.

# **STATE AND LOCAL LOIT PTRC RECONCILIATION WORKSHEET**

(Continued)

## **Taxing District Worksheet Instructions**

On the “Taxing District Name” line enter the name of the taxing district.

On most lines of the worksheet the amount in the total state and local LOIT PTRC column must agree with the amount in the PTRC column on a line on the Apportionment Sheet, Form 102. In the following instructions we have indicated where applicable the line of the Apportionment Sheet, Form 102, that the amount in the total state and local LOIT PTRC column must agree with the amount in the PTRC column of the Apportionment Sheet, Form 102.

On each line of the worksheet there is a proof of state and local LOIT PTRC column. The purpose of the proof of state and local LOIT PTRC column is to verify that the total of the amounts entered in the state and local LOIT property tax replacement columns equal the amount entered in the total state and local LOIT PTRC column. You will not need to enter an amount in the proof of state and local LOIT PTRC column as the column contains a formula that subtracts the amounts entered in the state and local LOIT PTRC columns from the amount entered in the total state and local LOIT PTRC column. If the proof column equals 0.00, then the amounts entered in state and local LOIT PTRC columns do equal the amount entered in the total state and local LOIT PTRC column. A value of 0.00 in the proof column indicates that the amounts entered on the line appear to be correct. If the proof column does not equal 0.00, then one or more of the amounts entered on the line is not correct. The problem must be resolved before you can continue with the worksheet.

### **Line 1: Local LOIT PTRC amounts (including TIF) from Column 10, Section 5 of the Abstract**

The amounts for this line come directly from the Abstract. The total state and local LOIT PTRC on this line must agree with the PTRC amount on Line 3, Section A-1, property tax replacement column of the Apportionment Sheet, Form 102.

### **Line 2: Abstract adjustment**

If there is an adjustment in the PTRC column on Line 7, Section A-1 of the Apportionment Sheet, Form 102, then there must be an entry on this line of the reconciliation worksheet.

The amount in the total state and local LOIT PTRC column of this line of the reconciliation worksheet must be the same as the amount in the PTRC column of Line 7, Section A-1 of the Apportionment Sheet, Form 102.

The amount on this line of the reconciliation worksheet will only reflect local LOIT PTRC since there is no state PTRC in tax year 2013 payable 2014.

## STATE AND LOCAL LOIT PTRC RECONCILIATION WORKSHEET

(Continued)

### **Line 3: Add credit due on: General Property Tax**

The state and local LOIT PTRC on added property tax charges is entered on this line and the amount in the total state and local LOIT PTRC column of this line of the reconciliation worksheet must be the same as the amount in the PTRC column of Line 10, Section A-1 of the Apportionment Sheet, Form 102.

An analysis of the added property tax charges that have PTRC will have to be made to determine the tax years of the added charges because the allocation of PTRC between state and local LOIT PTRC will be based on each tax year's PTRC rates.

All of the PTRC on tax charges added for taxes prior to 2007 pay 2008 is state property tax replacement and there is no need to calculate an allocation between state and local LOIT PTRC. However, the 2007 pay 2008 taxes charges will have to be allocated between state and local LOIT PTRC. Contact our office for instructions to allocate the credits for taxes prior to 2007 pay 2008 if applicable.

All of the PTRC charges for 2008 pay 2009 and after are LOIT PTRC since there no longer is state PTRC in 2008 pay 2009.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The final step to get the amounts for Line 3 of the State and Local LOIT PTRC Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 3.

### **Line 4: Add credit due on: Mobile Home Tax**

The state and local LOIT PTRC on mobile home tax charges is entered on line 4. The amount in the total state and local LOIT PTRC column of this line of the reconciliation worksheet must be the same as the amount in the PTRC column of Line 11, Section A-1 of the Apportionment Sheet.

An analysis of the mobile home tax charges will have to be made to determine the tax years of the mobile home tax charges as the allocation of PTRC between state and local LOIT PTRC will be based on each tax year's PTRC rates.

All of the PTRC on tax charges added for taxes prior to 2007 pay 2008 is state property tax replacement and there is no need to calculate an allocation between state and local LOIT PTRC. However, the 2007 pay 2008 taxes charges will have to be allocated between state and local LOIT PTRC. Contact our office for instructions to allocate the credits for taxes prior to 2007 pay 2008 (if applicable).

All of the PTRC charges for 2008 pay 2009 and after are LOIT PTRC since there no longer is state PTRC in 2008 pay 2009.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The final step to get the amounts for Line 4 of the State and Local LOIT PTRC Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 4.

## **STATE AND LOCAL LOIT PTRC RECONCILIATION WORKSHEET**

(Continued)

### **Line 5: Add: Delinquent tax recharged**

The state and local LOIT PTRC on delinquent tax recharges is entered on this line and the amount in the total state and local LOIT PTRC column of this line of the reconciliation worksheet must be the same as the amount in the PTRC column of Line 18, Section A-1 of the Apportionment Sheet, Form 102.

An analysis of the delinquent taxes recharged will have to be made to determine the tax years of the delinquent taxes recharged as the allocation of PTRC between state and local LOIT PTRC will be based on each tax year's PTRC rates.

All of the PTRC on tax charges added for taxes prior to 2007 pay 2008 is state property tax replacement and there is no need to calculate an allocation between state and local LOIT PTRC. However, the 2007 pay 2008 taxes charges will have to be allocated between state and local LOIT PTRC. Contact our office for instructions to allocate the credits for taxes prior to 2007 pay 2008 (if applicable).

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

The final step to get the amounts for Line 5 of the State and Local LOIT PTRC Reconciliation Worksheet is to add together the amounts for each tax year. The totals for all years will be the amounts for Line 5.

### **Line 6: Total charges**

Line 6 of the State and Local LOIT PTRC Reconciliation Worksheet is the total of lines 1 through 5. The electronic spreadsheet contains a formula that calculates this line.

The amount in the total state and local LOIT PTRC column on this line of the reconciliation worksheet must agree with the amount in PTRC column of Line 21 of Section A-1 of the Apportionment Sheet, Form 102.

### **Line 7: Less: Certificate of errors issued during year (From Certificate of Error Summary)**

On this line enter the taxing district totals from the Certificate of Error Summary. The amount in the total state and local LOIT PTRC column of this line of the reconciliation worksheet must be the same as the amount in the PTRC column of Line 33, Section A-1 of the Apportionment Sheet, Form 102.

The amounts for the line can be found on the Certificate of Error Summary. Please see the Certificate of Error Summary instructions for the instructions to determining the taxing district amounts for this line of the reconciliation worksheet.

## **STATE AND LOCAL LOIT PTRC RECONCILIATION WORKSHEET**

(Continued)

### **Line 8: Less: Erroneous tax refunded (From Form 17TC Summary)**

On this line enter the taxing district totals from the Form 17TC Summary. The amount in the total state and local LOIT PTRC column of this line of the reconciliation worksheet must be the same as the amount in the PTRC column of Line 39, Section A-1 of the Apportionment Sheet, Form 102.

The amounts for this line can be found on the 17TC Summary. Please see the Form 17TC Summary instructions for the instructions to determining the taxing district amounts for this line of the reconciliation worksheet.

### **Line 9: Settlement Adjustment**

If there is an adjustment in the PTRC column on Line 42, Section A-1 of the Apportionment Sheet, Form 102, then there must be an entry on this line of the reconciliation worksheet.

The amount in the total state and local LOIT PTRC column of this line of the reconciliation worksheet must be the same as the amount in the PTRC column of Line 42, Section A-1 of the Apportionment Sheet, Form 102.

The amount on this line of the reconciliation worksheet is allocated between state and local LOIT PTRC based on the credit rates.

The allocation is done by first determining the total of the PTRC rates. The next step is to calculate an allocation factor by dividing the amount to be allocated by the total of the credit rates.

The third step is to multiply the allocation factor times each of the credit rates to get the amount for each credit.

The final step is to determine if a rounding adjustment needs to be made to one of the individual credit amounts and that is done by verifying that the total of the individual credit amounts equal the original total and if they don't then adjust one of the individual credit amounts by the difference.

Please see the Certificate of Error Summary instructions for an example of allocating an amount between credits.

### **Line 10: Total deductions**

This line of State and Local LOIT PTRC Reconciliation Worksheet is the total of lines 7 through 9. The electronic spreadsheet contains a formula that calculates this line.

The amount on this line of the Taxing District Worksheet does not directly relate to a line of the Apportionment Sheet, Form 102.

## STATE AND LOCAL LOIT PTRC RECONCILIATION WORKSHEET

(Continued)

### **Line 11: Net amount due for the year**

This line of State and Local LOIT PTRC Reconciliation Worksheet is line 6 minus line 10. The electronic spreadsheet contains a formula that calculates this line.

The amount on this line of the Taxing District Worksheet does not directly relate to a line of the Apportionment Sheet, Form 102.

### **Line 12: Less: Local LOIT PTRC included in June Settlement**

The amount for this line is the June Settlement PTRC amount.

The amount in the total state and local LOIT PTRC column of this line of the reconciliation worksheet must be the same as the amount in the PTRC column of Line 36, Section A-1 of the Apportionment Sheet. This amount should only be Local LOIT PTRC for those counties that adopted LOIT PTRC.

### **Line 13: Net amount due this Settlement**

This line of State and Local LOIT PTRC Reconciliation Worksheet is line 11 minus line 12. The electronic spreadsheet contains a formula that calculates this line.

The amount in the total state and local LOIT PTRC column of this line of the reconciliation worksheet must be the same as the amount in the PTRC column of Line 44, Section A-1 of the Apportionment Sheet, Form 102.

### **Line 14: Less: Local LOIT PTRC included in county treasurer certification for December Settlement**

The amounts entered on this line are the breakdown of the December Settlement property tax replacement amounts certified by the co. treasurer on the County Treasurer's Certificate of Tax Collections Form 49TC.

The amount in the total state and local LOIT PTRC column of this line of the reconciliation worksheet must be the same as the amount in Column 4 of the Treasurer's Certificate of Tax Collections Form 49TC.

### **Line 15: Additional needed, or (excess) State and Local LOIT PTRC**

This line of State and Local LOIT PTRC Reconciliation Worksheet is line 13 minus line 14. The electronic spreadsheet contains a formula that calculates this line.

The amounts on this line represent the additional or excess PTRC at December Settlement.

Positive amounts indicate additional PTRC needed at December Settlement.

Negative amounts indicate excess PTRC at December Settlement.

The amounts on this line are the amounts for Columns 17 and 18, Section 2, of the County Treasurer's Certificate of Tax Collections Form 49TC.

The amount in the **total state and local LOIT PTRC column** of this line of the reconciliation worksheet must be the same as the amount in **Column 16, Section 2**, of the Treasurer's Certificate of Tax Collections Form 49TC.



# STATE AND LOCAL LOIT PTRC RECONCILIATION SUMMARY WORKSHEET

## Summary Worksheet Instructions

**The amounts in state PTRC column of the Summary Worksheet will be the amounts for State PTRC Column of the Settlement of State PTRC and State HSC Form 105A.** But before the amounts in the state PTRC column of the Summary Worksheet are used for the Form 105A all of the following must true about the Summary Worksheet.

**On each line** of the Summary Worksheet the amount in **the proof of state and local LOIT PTRC column must be 0.00.** If there is an amount other than 0.00 in the proof column on any line of the Summary Worksheet, then the amounts on that same line on one or more of the Taxing District Worksheets are incorrect. The amounts on the Taxing District Worksheet or Taxing District Worksheets must be resolved.

The amount in the total state and local LOIT PTRC column of the Summary Worksheet must agree with the amount in the PTRC column of the Settlement Sheet, Form 105, as follows.

### **Line 1: Local LOIT PTRC amounts from Column 10, Section 5 of the Abstract.**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the PTRC amount on Line 3, Section A-1 of the Settlement Sheet, Form 105. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the PTRC amount on Line 3, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 2: Abstract Adjustment**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the PTRC amount on Line 7, Section A-1 of the Settlement Sheet, Form 105. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the PTRC amount on Line 7, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 3: Add credit due on: General Property Tax**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the PTRC amount on Line 10, Section A-1 of the Settlement Sheet, Form 105. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the PTRC amount on Line 10, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

## **STATE AND LOCAL LOIT PTRC RECONCILIATION SUMMARY WORKSHEET**

(Continued)

### **Line 4: Add credit due on: Mobile Home Tax**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the PTRC amount on Line 11, Section A-1 of the Settlement Sheet, Form 105. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the PTRC amount on Line 11, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 5: Add: Delinquent tax recharged**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the PTRC amount on Line 18, Section A-1 of the Settlement Sheet, Form 105. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the PTRC amount on Line 18, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 6: Total charges**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the PTRC amount on Line 21, Section A-1 of the Settlement Sheet, Form 105. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the PTRC amount on Line 21, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 7: Less: Certificate of errors issued during year (From Certificate of Error Summary)**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the PTRC amount on Line 33, Section A-1 of the Settlement Sheet, Form 105. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the PTRC amount on Line 33, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 9: Settlement Adjustment**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the PTRC amount on Line 42, Section A-1 of the Settlement Sheet, Form 105. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the PTRC amount on Line 42, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

## **STATE AND LOCAL LOIT PTRC RECONCILIATION SUMMARY WORKSHEET**

(Continued)

### **Line 10: Total deductions**

The amount on this line of the Summary Worksheet does not directly relate to a line of the Settlement Sheet.

### **Line 11: Net amount due for the year**

The amount on this line of the Summary Worksheet does not directly relate to a line of the Settlement Sheet.

### **Line 12: Less: Local LOIT PTRC included in June Settlement**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the PTRC amount on Line 36, Section A-1 of the Settlement Sheet, Form 105. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the PTRC amount on Line 36, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved. This amount will only be Local LOIT PTRC for those counties who adopted LOIT PTRC.

### **Line 13: Net amount due this Settlement**

The amount in the total state and local LOIT property tax replacement column on this line of the Summary Worksheet must agree with the PTRC amount on Line 44, Section A-1 of the Settlement Sheet, Form 105. If it does not, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the property replacement credit amount on Line 44, Section A-1 of the Taxing District's Apportionment Sheet, Form 102. The Taxing District Worksheet problem must be resolved.

### **Line 14: Less: Local LOIT PTRC included in county treasurer certification for December Settlement**

The amount in the total state and local LOIT PTRC column of this line of the Summary Worksheet must be the same as the total of Column 4 of the Treasurer's Certificate of Tax Collections Form 49TC. If it is not the same, then the amount in the total state and local LOIT property tax replacement column on this line of one or more of the Taxing District Worksheet must not agree with the PTRC amount in Column 4 of the Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved. This amount will only be local LOIT PTRC for only those counties who have adopted a local LOIT PTRC.

### **Line 15: Additional needed or (excess) State and Local LOIT PTRC**

The amounts on this line represent the additional or excess PTRC at December Settlement. Positive amounts indicate additional PTRC needed at December Settlement. Negative amounts indicate excess PTRC at December Settlement.

## **STATE AND LOCAL LOIT PTRC RECONCILIATION SUMMARY WORKSHEET**

(Continued)

**The amounts on this line of the Summary Worksheet must be the same as the totals of Columns 17 and 18, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC.** If the amounts on this line are not the same as the totals of Columns 17 and 18, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC, then the amounts on this line of one or more of the Taxing District Worksheet must not agree with the amounts in Columns 17 and 18, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved. A suggestion would be to check the data entry on the 49TC.

The amount in the total state and local LOIT PTRC column of this line of the Summary Worksheet must be the same as the total of Column 16, Section 2 of the Treasurer's Certificate of Tax Collections Form 49TC. If the amount in the total state and local LOIT PTRC column on this line of the Summary Worksheet is not the same as the total of Column 16, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC, then the amount in the total state and local LOIT PTRC column on this line of one or more of the Taxing District Worksheet must not agree with the amount in Column 16, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC. The Taxing District Worksheet problem must be resolved.

### **State PTRC Column**

Please read the Settlement of State PTRC and State HSC Form 105A for Line 15 instructions on page 99. The amounts in the State PTRC column on the Summary Worksheet of the State and Local LOIT PTRC Reconciliation Worksheet are the amounts for the State PTRC column of the Form 105A. The treasurer will need the taxing district breakdown of Column 17, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC.

### **Local LOIT PTRC Column**

If there is a positive amount in the Local LOIT PTRC column, then a check must be written to the county treasurer from the LOIT PTRC Fund to give the treasurer the additional LOIT PTRC the treasurer needs for the December Settlement. The county treasurer will post the check without a quietus to tax collections on the treasurer's cash book.

If there is a negative amount in the Local LOIT PTRC column, then a quietus without a check to the LOIT PTRC Fund must be prepared to quietus the excess LOIT PTRC to the fund. For the check or the quietus, whichever is applicable, the treasurer will need the taxing district breakdown of Column 18, Section 2 of the County Treasurer's Certificate of Tax Collections Form 49TC.

The balance in the LOIT PTRC Fund after the December Settlement carries forward to next year and is used along with next year's LOIT PTRC distribution to calculate next year's LOIT PTRC rate.

## COUNTY TREASURER'S CERTIFICATE OF TAX COLLECTIONS – FORM 49TC

**A copy of the Form 49TC must be filed with the Auditor of State's office. The 49TC must be emailed to the Settlement Department when the Settlement is filed.**

The Treasurer was provided the Form 49TC electronic spreadsheet via the FTP site.

The Treasurer will complete Columns 1 through 7, Section 1, with the actual collections for the December Settlement period. The Treasurer will also complete Section 3 with the collections of late payment penalties on special assessments.

In the Current and Delinquent Tax, Penalties and Interest Less 2008 and Prior Collected Delinquent Tax and Penalty Column and Less Late Payment Penalty Collections on Special Assessments, Column 1, Section 1, the treasurer will certify the taxes collected from taxpayers not including collections of 2008 and prior delinquent taxes and penalties and not including collections of late payment penalties on certain special assessments.

If the county is continuing to track the 2008 and Prior Delinquent Tax Collections, in the 2008 and Prior Collected Delinquent Tax and Penalty Column, Column 2, Section 1, the treasurer will certify the 2008 and prior delinquent tax and penalties collected from taxpayers.

Column 3, Section 1 is the Total Current and Delinquent Tax, Penalties and Interest Collected. This is the total of Columns 1 and 2, Section 1.

In the PTRC Column, Column 4, Section 1, the treasurer should certify the distributions received from the county auditor of local LOIT (CAGIT or COIT) for PTRC, if applicable.

In the HSC Column, Column 5, Section 1, the treasurer should certify the total of the distributions received from the county auditor of the COIT and CEDIT HSCs, CEDIT Res PTRC, local LOIT (CAGIT or COIT) HSC, local LOIT (CAGIT or CEDIT) Res PTRC and Other Property Tax credit.

### **Other Collections items of Column 6 of the 49TC are completed as follows:**

Excess (Surplus Tax) from Column 7

The treasurer will list the following from the **Other Sources** section of the Cashbook:

Demand Fees, Tax Sale Costs, Conservancy District collections, Ineligible HSC Tax collections, Ineligible HSC Civil Penalty collections, and Late Payment Penalty on Special Assessments collections on the designated lines of the form.

## **FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS**

(Continued)

On the other available lines the treasurer will certify other collections from the Other Sources section of the Cashbook as necessary within the county.

Examples of other collections may include:

1. Non-sufficient Fund Check Fee collections
2. Sewer Lien collections
3. Weed Cutting Lien collections
4. Line Fencing Lien collections
5. Storm water Lien collections
6. Drainage or Ditch collections
7. Any other certified collections to be distributed

In Section 3, the **Special Assessment Penalties**, the treasurer will certify the amount by district of the Late Payment Penalties on Special Assessments collected, Column 29 of the 49TC. The total of Column 29 must agree with the amount reported in "Other Collections" in Section 1 of the 49TC, Column 6 for Late Payment Penalty on Special Assessments Collected.

The auditor will need to know the late payment penalty collections on special assessment by taxing district because the auditor will need to make a before apportionment adjustment in each applicable taxing district. After the late payment penalties on special assessments are entered as a before apportionment adjustment, the tax system will include the late payment penalties in the apportionments.

### **The Auditor's portion of the 49TC is completed as follows:**

#### **Col. 8, Tax Penalties and Interest**

The amount in the **Net Tax Penalty and Interest** column of Line 44, **Net Property Tax for Apportionment** line, of the Apportionment Sheet Section A-1.

Also, Column 8 should equal Column 3 of the Form 49TC less the total deductions before apportionment, Line 43 of the Apportionment Sheet, Form 102, Section A-1. This amount includes amounts refunded to taxpayers (amounts on the Certificate of Tax Refunds Form 17TC), state portion of 2008 & prior delinquencies collected, late payment penalties collected on special assessments, and other settlement adjustment amounts.

If the treasurer included surplus tax collections in Column 1 or 2 of the Form 49TC, then Column 8 will also be less than Column 3 by the amount of the surplus tax collected.

## FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

### Col. 9, PTRC

The amount in the **PTRC** column of Line 44, **Net Property Tax for Apportionment** line, of the Apportionment Sheet, Form 102, Section A-1.

If a county does not have LOIT PTRC and there is state replacement credit on the Form 17TC, then Column 9 will be a negative amount.

### Col. 10, HSC

The amount in the **HSC** column of Line 44, **Net Tax for Apportionment** line, of the Apportionment Sheet, Form 102, Section A-1.

### Col. 11, Total Property Tax for Distribution

The amount in the **Total** column of Line 44, **Net Tax for Apportionment** line, of the Apportionment Sheet, Form 102, Section A-1.

Column 11 of the Treasurer's Certificate of Tax Collections Form 49TC also equals column 8 plus column 9 plus column 10 of the Form 49TC.

### Col. 12, License Excise Tax Distributed

The amount on Line 45, **License Excise Tax Apportionment** line, of the Apportionment Sheet, Form 102, Section A-1.

### EXCISE TAX ALLOCATION

The excise tax amount that is entered on the apportionment sheet and the Form 49TC **must be** the excise tax **after the deduction** of Excise Tax Allocation Deduction amount.

### Col. 13, Total Distributed

The amount in the **Total** column of Line 46, **Total for Apportionment** line, of the Apportionment Sheet Section A, Form 102.

Column 13 of the Form 49TC also equals column 11 plus column 12 of the Form 49TC.

## **FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS** (Continued)

**Columns 14 through 18, Section 2, of the Treasurer's Certificate of Tax Collections Form 49TC are used to enter the PTRC amounts determined with the State and Local PTRC Reconciliation Worksheet.**

### **Column 14, Total Due Taxing District From Column 9**

The amount of PTRC from Column 9, Section 1 of the 49TC, PTRC amount apportioned and distributed.

### **Column 15, Collections per Treasurer's Records from Column 4**

The amount of PTRC from Column 4, Section 1 of the 49TC, treasurer's amount of collections.

### **Column 16, Balance or Credit Due**

Column 14 minus Column 15. The worksheet calculates this for you.

### **Column 17, State PTRC Portion of Column 16.**

If your county does not have LOIT PTRC, then Column 17 equals Column 16.

If the county has LOIT PTRC, then the State and Local PTRC Reconciliation Worksheet must be completed to obtain the amount for Column 17 of the 49TC. The amount for Column 17 is the amount in the "State PTRC column on Line 15 of the State and Local PTRC Reconciliation Worksheet.

The total of column 17 represents the amount of State PTRC that **must be** sent to the state when the settlement is filed.

### **Column 18, LOIT (CAGIT or COIT) PTRC Portion of Column 16.**

If your county does not have LOIT PTRC, then Column 18 will be blank.

If your county has LOIT PTRC, then the State and Local PTRC Reconciliation Worksheet must be completed to obtain the amount for Column 18 of the 49TC. The amount for Column 18 is the amount in the "Local PTRC" column on Line 15 of the State and Local PTRC Reconciliation Worksheet.

The total of column 18 is the amount of LOIT (CAGIT or COIT) PTRC that **must be** paid to or paid from the LOIT (CAGIT or COIT) PTRC fund.



## **FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS**

(Continued)

**Columns 19 through 28, Section 2, of the Treasurer's Certificate of Tax Collections Form 49TC are used to enter the HSC amounts determined with the State and Local HSC Reconciliation Worksheet.**

### **Column 19, Amount Due Taxing District from Column 10.**

The amount of HSC from Column 10, Section 1 of the 49TC, HSC amount apportioned and distributed.

### **Column 20, Collections Per Treasurer's Records from Column 5.**

The amount of HSC from Column 5, Section 1 of the 49TC, treasurer's amount of collections.

### **Column 21, Balance or Credit Due.**

Column 19 minus Column 20. The 49TC worksheet calculates this for you.

### **Column 22, State HSC Portion of Column 21.**

The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet must be completed to obtain the amount for Column 22 of the 49TC. The amount for Column 22 is the amount in the "State HSC" column on Line 15 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

### **Column 23, COIT HSC Portion of Column 21**

The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet must be completed to obtain the amount for Column 23 of the 49TC. The amount for Column 24 is the amount in the "COIT HSC" column on Line 15 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

### **Column 24, CEDIT HSC Portion of Column 21**

The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet must be completed to obtain the amount for Column 24 of the 49TC. The amount for Column 25 is the amount in the "CEDIT HSC" column on Line 15 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

**FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS**  
(Continued)

**Column 25, CEDIT Res PTRC portion of Column 21**

The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet must be completed to obtain the amount for Column 25 of the 49TC. The amount for Column 26 is the amount in the "CEDIT Res PTRC" column on Line 15 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

**Column 26, Local LOIT (CAGIT or COIT) HSC portion of Column 21**

The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet must be completed to obtain the amount for Column 26 of the 49TC. The amount for Column 27 is the amount in the "Local LOIT (CAGIT or COIT) HSC" column on Line 15 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

**Column 27, Local LOIT (CAGIT or COIT) Res PTRC portion of Column 21**

The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet must be completed to obtain the amount for Column 27 of the 49TC. The amount for Column 28 is the amount in the "Local LOIT (CAGIT or COIT) Res PTRC" column on Line 15 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

**Column 28, Local Other Property Tax Credit**

The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet must be completed to obtain the amount for Column 28 of the 49TC. The amount for Column 28 is the amount in the "Other Property Tax" column on Line 15 of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet.

The total of column 22 is the amount of state HSC that **must be** sent to or paid from the state when the settlement is filed.

The total of column 23 is the amount of the COIT HSC that **must be** paid to or paid from the COIT fund.

The total of column 24 is the amount of CEDIT HSC that **must be** paid to or paid from the CEDIT HSC fund.

## FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

The total of column 25 is the amount of CEDIT Res PTRC that **must be** paid to or paid from the CEDIT Res PTRC fund.

The total of column 26 is the amount of local LOIT (CAGIT or COIT) HSC that **must be** paid to or paid from the LOIT (CAGIT or COIT) HSC fund.

The total of column 27 is the amount of local LOIT (CAGIT or COIT) Res PTRC that **must be** paid to or paid from the LOIT (CAGIT or COIT) Res PTRC fund.

The total of column 28 is the amount of local Other Property Tax Credit that **must be** paid to or paid from the local Other Property Tax Credit fund.

### NOTE:

The total of Columns 17 and 22 (plus the state HSC portion of the Omitted HSC refunds reported on Form 17HC, if applicable) should be the total shown on the Report of State Property Tax Replacement and HSCs received from the State, Form 105A.

If the total of the Form 105A equals a balance due from the state, then the total of columns 17 and 22 (plus the state HSC portion of the Omitted HSC refunds reported on Form 17HC, if applicable) should be a positive amount.

If the total of the Form 105A equals a refund due to the state, then the total of columns 17 and 22 plus the state HSC portion of the Omitted HSC refunds reported on Form 17HC, if applicable) should be a negative amount.

**Columns 29, Section 3, of the Treasurer's Certificate of Tax Collections Form 49TC is used by the treasurer to enter the taxing district amounts of the Late Payment Penalty Collections on Special Assessments.**

# SETTLEMENT SHEET - FORM 105

## GENERAL INSTRUCTIONS

The Settlement Sheet, Form 105 is an electronic spreadsheet provided by our office. The county auditor or staff member will input data to the spreadsheet and email completed spreadsheet to our office. After the Settlement Sheet and the Quietus Worksheet is approved by our office, our office will print two Settlement Sheets and mail them to the county auditor for a signature. The county auditor will retain one of the Settlement Sheets and return to our office one of the signed Settlement Sheets.

The Settlement Sheet, Form 105 provided by the Auditor of State must be used for the official filing of the Settlement. Some software providers have a Settlement Sheet, Form 105 that has been approved by the Auditor of State's office for use by the county.

The Settlement Sheet, Form 105 **must** balance completely. Settlement Sheets that **do not balance** will be returned and the settlement will not be approved.

Section A of the Settlement **must be** completed with the June Settlement amounts. Settlement Sheets that do not have June amounts will be returned and the settlement will not be approved. **Unless your county had only one tax due date, then Section A will be blank.**

## DECEMBER SETTLEMENT

### SECTION A-1

Section A-1 of Settlement Sheet, Form 105 is completed the same way as Section A-1 of the Apportionment Sheet, Form 102. Please refer to the Apportionment Sheet, Form 102 instructions for descriptions of each line item.

The amounts entered on the Settlement Sheet, Form 105 are the totals of the Apportionment Sheets, Form 102.

If you have an abstract adjustment on Line 7, then you **must submit** an explanation of the adjustment when the Settlement Sheet is filed.

If you have an entry on Line 42, other than a bad check deduction, then you **must submit** an explanation of the entry when the Settlement Sheet is filed. You will need to provide a written explanation of the entry.

## SETTLEMENT SHEET - FORM 105

(Continued)

### SECTION B: APPORTIONMENT

The amounts for Section B of the Settlement Sheet, Form 105 is the total of the Apportionment Sheets, Form 102 Section B amounts (December Settlement Portion Only).

The grand total of the Total Net Property Tax column of Section B **must agree** with the Total Column of Line 44 of Section A-1.

The grand total of the License Excise Tax column of Section B **must agree** with the Total Column of Line 45, Section A-1. Excise Tax Allocation Deduction amount money is not shown in Section A-1 or Section B. The excise tax shown in Section A-1 and Section B is after the SWETA, 2009 Welfare and 2009 School Excise Tax Allocation deduction.

### SECTION C: STATE FUNDS

If settlement is filed before November 30<sup>th</sup>, then the amounts for Section C are the **October 31 funds ledger balances**. Otherwise, the amounts for Section C are your **November 30 funds ledger balances**. If you have a fee or fine to remit that is not listed in Section C, then write it in on a blank line. Excise Tax Allocation deduction money is not shown in Section C.

### FINES AND FEES

PLEASE, REMEMBER THAT IF YOU DO NOT HAVE AN APPROVED DECEMBER SETTLEMENT BY DECEMBER 31, THEN YOU **MUST** AT LEAST REMIT THE FINES AND FEES AMOUNTS TO BE RECEIVED BY DECEMBER 31.

## **FINES AND FEES FORM 105 SECTION C**

### **INFRACTION JUDGEMENT –I.C. 34-28-5-5**

Funds collected by the Clerk of Courts as judgments for violations of statutes defining infractions, for violations of ordinances, or for pleading nolo contendere for a moving traffic violation are remitted on a monthly basis to the county Auditor. The county Auditor will remit the infraction judgment amounts to the state auditor's office each June and December.

### **OVERWEIGHT VEHICLE FINE-I.C. 9-20-4**

Civil Penalties for the transportation of a load on a registered and licensed vehicle or combination of vehicles in excess of the limit fixed in the application for registration. The fine is collected by the County Clerk and is remitted to the County Auditor on a monthly basis. The county Auditor will remit the fee to the state auditor's office each June and December.

### **SPECIAL DEATH BENEFIT-I.C. 35-33-8-3.2.**

A \$5.00 fee collected by either the Clerk of the Circuit Court and/or the County Sheriff, if authorized by the Clerk to accept bail bonds; surety bonds; deposit of cash or securities in an amount equal to the bail; bond secured by real estate in the county, where .33 of the true tax value less encumbrances is at least equal to the amount of the bail; and each real estate bond. The \$5.00 special death benefit fee should be retained by the Clerk or Sheriff when the defendant is required to execute a bail bond by depositing cash or securities in an amount not less than 10% of the bail and is not dependent on the outcome of the case. The Clerk and/or Sheriff shall remit the fees to the county Auditor on a monthly basis. The county Auditor will remit the death benefit fee to the state auditor's office each June and December. The state auditor's office receipts the special death benefit remittance into the appropriate fund of the Public Employee's Retirement Fund.

### **SALE DISCLOSURE FEE-I.C. 6-1.1-5.5.**

Before a conveyance document is filed with the county auditor a sales disclosure form must be filed. The information is used by the county assessor to formulate trending factors based on sales information. There is a \$10 sale disclosure fee to be paid with the filing. \$5 of the \$10 fee shall be retained by the county for deposit in the County Sales Disclosure Fund. The other \$5 of the \$10 fee is sent to the state auditor's office each June and December settlement. The county should have two sales disclosure funds, one for the county's share of the fee and the other fund for the state's share.

### **CORONER'S CONTINUING EDUCATION FEE- I.C. 16-37-1-9.**

A non-reverting state coroners training and education fund that requires if the local department of health is charging a fee for a Certificate of Death under I.C. 16-20-1-27(a), a two dollar (\$2.00) coroners education fee must be added to this rate. The local health department shall deposit this fee with the county auditor monthly. The County Auditor is to remit the money to the Auditor of State's office each June and December.

### **ADULT & JUVENILE OFFENDER INTERSTATE COMPACT FEES- I.C. 11-13-4.5-4.**

This is a \$125.00 application fee charged to parolees and probationers who apply to leave the state. The parole fee is collected by the state department of corrections. The probationer fee is collected by county probation departments and/or county clerks. The probationer fees are remitted monthly to the county auditor. 50% of the fees remitted to the county auditor are to be quietus to the county offender transportation fund. The other 50% of the fees should be quietus to a separate fund called the Adult & Juvenile Offender Compact Fee Fund to be remitted to the state auditor's office each June and December settlement.

## **FINES AND FEES FORM 105 SECTION C**

(Continued)

### **MORTGAGE RECORDING FEE-I.C. 24-9-9-1.**

The county recorder assesses a \$3 fee for each mortgage recorded. The fee is remitted to the county auditor on a monthly basis. \$0.50 of the fee is quietus to the County Recorder's Records Perpetuation Fund. The balance of \$2.50 is quietus to the Mortgage Fee Fund and is remitted to the state auditor's office each June and December settlement.

### **CHILD RESTRAINT FINE-I.C. 9-19-11.**

Fine was established for violations of improper or non-existent child restraint systems in vehicles. The County, city and town court clerks collect the fines and should remit the fine to the county auditor on a monthly basis. The child restraint fines are then remitted to the Auditor of State's office each June and December settlement.

### **CANINE RESEARCH AND EDUCATION FUND-I.C. 6-9-39.**

If a county fiscal body adopts a County Option Dog Tax, 20% of the collections are to be remitted to the Auditor of State's office for deposit in the Canine Research and Education Fund. The other 80% is kept at the county for the uses designated by the fiscal body. The county auditor remits the 20% of the collections to the Auditor of State's office each June and December settlement.

### **FOREST RESTORATION FUND-**

**For classified forest or wild lands property classified after June 30, 2006 and withdrawn after July 1, 2007** back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a worksheet you will use to calculate the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are also penalties that apply. The withdrawal penalties are \$100 per withdrawal plus \$50 per acre withdrawn. The back taxes, interest and penalties should be charged as a special assessment. The back taxes collected, interest and 25% of the withdrawal penalty are receipted to the county general fund. 75% of the withdrawal penalty is receipted into the Forest Restoration Fund and remitted to the state with the other fines and fees by June 30, 2010.

**For classified forest or wild lands property classified prior to June 30, 2006 and are withdrawn** back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a worksheet you will use to calculate the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are no additional penalties that apply. The back taxes and interest should be charged as a special assessment. The back taxes and interest collected are receipted to the county general fund.

December 2014 Settlement Instructions

## **FINES AND FEES FORM 105 SECTION C**

(Continued)

### **SEX/VIOLENT OFFENDER REGISTRATION FEE**

Effective July 1, 2007, the legislative body of a county may adopt an ordinance requiring the local law enforcement authority to collect an annual sex or violent offender registration fee and a sex or violent offender address change fee. If your county adopted the Sex or Violent Offender Registration Fee; Sex or Violent Offender Address Change Fee then 10% of any fees collected must be remitted to the State Sex and Violent Offender Fund per IC 36-2-13-5.6.

The local law enforcement authority shall transfer fees collected to the county auditor of the county. Of the amount collected, 90% is to be receipted into the county sex and violent offender administration fund. The remaining 10% of the fees remitted to the county auditor are receipted to the state sex or violent offender fund and at the time of semi-annual settlement are to be remitted with other fines and fees to the Auditor of State. The Auditor of State will then receipt the fees into the State Sex and Violent Offender Fund.

### **DLGF HOMESTEAD PROPERTY DATABASE FUND**

If an individual's use of property changes so that part or all of the property no longer qualifies for a HSC and the individual fails to notify the county auditor within the 60 day notification required by IC 6-1.1-12-37(f), the individual is liable for the additional taxes resulting from the change in the HSC or the termination of the HSC. The individual is also liable for a 10% civil penalty on the additional taxes. The county auditor shall issue a notice to the individual including a statement the payment is due to the auditor within 30 days of the notice. If payment is made to the auditor within 30 days of the notice, the auditor shall quietus the additional tax amount collected and 99% of the 10% civil penalty amount collected to the County Auditor's Ineligible Deductions Fund. The balance of the civil penalty (1% of the 10% civil penalty) amount collected is quietus to the DLGF Homestead Property Database Fund.

If payment is not received by 30 days of the notice sent by the auditor, the additional tax and civil penalty are added to the tax duplicate for collection. When collected by the county treasurer, the tax amount and civil penalty amount are posted separately in the other sources of the cash book. At settlement the county treasurer will certify in the Other Collections Section of the 49TC the Ineligible HSC Tax Collection amount and Civil Penalty amount. The collection amount of the ineligible HSC tax and 99% of the civil penalty collection amount is quietus to the County Auditor's Ineligible Deductions Fund. The remaining 1% of the civil penalty collection amount is quietus to the DLGF Homestead Property Data Base Fund. At each semi-annual settlement the balance of the DLGF Homestead Property Database Fund is remitted with other fines and fees to the Auditor of State.

### **VIOLENT CRIME VICTIMS COMPENSATION FUND- 11-10-8-6(a)**

The earnings of an offender employed in a work release program under this chapter, less payroll deductions required by law and court ordered deductions for satisfaction of a judgment against the offender shall be surrendered to the department or its designated representative. After the distribution of any state and federal income taxes and social security deductions not otherwise withheld and, if applicable, after the distribution of the cost of membership in an employee organization, ten percent (10%) of the offender's gross earnings are to be deposited in the violent crime victims' compensation fund established by IC 5-2-6.1-40. IC. 11-10-8-6(a) also addresses the handling of the balance of the earnings of an offender



## **SETTLEMENT OF STATE PTRC AND STATE HSC FOR DECEMBER SETTLEMENT – FORM 105A**

The Report of Settlement of State Property Tax Replacement and HSC Received from the State, Form 105A provided by the Auditor of State must be used. Substitute forms **will not** be accepted.

For most counties the state PTRC amounts for the Report of Settlement of State Property Tax Replacement and HSC Received from the State, Form 105A are obtained from the PTRC column of the Settlement Sheet. The exception is the counties who have Local LOIT PTRC (LOIT PTRC).

**Counties who have LOIT PTRC** will obtain the state PTRC amounts for the Form 105A from the summary sheet, **state PTRC** column of the **State and Local PTRC Reconciliation Worksheet**.

**Counties that do not have LOIT PTRC** will obtain the **state PTRC amounts** for the Form 105A from the PTRC column of the **Settlement Sheet Form 105**.

**All counties** will obtain the **state HSC amounts** for the Form 105A from the summary sheet, state HSC column of the State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet. The State and Local HSC, Res PTRC and Other Property Tax Credit Reconciliation Worksheet must be completed before **any** county can complete the state HSC column of the Form 105A.

**The 105A is used to reconcile only the state portion of PTRC and the state portion of HSC.**

The State and Local PTRC Reconciliation Worksheet must be used to reconcile both state and local property tax replacement and is **only used** by counties who adopted LOIT PTRC.

The State and Local HSC, Res PTRC And Other Property Tax Credit Reconciliation Worksheet is used to reconcile state, and local HSC, Res PTRC and other property tax credit and **must be** used by all counties.

**The “Less State PTRC and state HSC distributions included in June Settlement:**

This is the amount of state PTRC and state HSC included in the June Settlement. The amount for this line is zero because there are no longer any state PTRC or state HSC distributions.

**The “Net amount due from State this Settlement:**

This amount is determined by taking the amount due from the State for the year (Total Charges minus Total Deductions) and subtracting the state PTRC and state HSC distributions included in the June Settlement.

**The “Balance due from or (refund due to) state before omitted HSC refunds”:**

This amount is obtained by taking the net amount due from state this settlement and subtracting the state PTRC and state HSC distributions included in the December Settlement.

**SETTLEMENT OF STATE PTRC AND  
STATE HSC FOR DECEMBER SETTLEMENT – FORM 105A**  
(Continued)

**The “Add: State portion of omitted HSC refunds”:**

This amount is obtained from the Form 17HC, if applicable. If there is an amount entered on this line, then a quietus equal to the amount entered on this line must be issued to the county general fund. This quietus must be included with the quietuses used to balance with the treasurer.

**The “Balance due from or (refund due to) state after omitted HSC refunds”:**

If the amount is **positive**, then additional money is due from the state for state PTRC and/or state HSC.

If the amount is **negative**, then a refund is due the state for state PTRC and/or state HSC.

It is possible that money is due the state for one credit and money is due from the state for the other credit. If this is the case you would subtract the negative amount from the positive amount to determine if money is due from the state or money is due the state.

If the combined amount is a positive amount, then money is due from the state and a distribution equal to the combined positive amount will be sent by our office once the Settlement is pre-approved.

If the combined amount is a negative amount, then money is due the state and a check equal to the combined negative amount must be sent to our office before the Settlement will be officially approved. The remittance can be combined with any other Settlement remittances sent to our office.

The state PTRC amount on the Balance due from or (refund due to) state before omitted HSC refunds line of the 105A must be the same as the grand total of Column 17, Section 2 of the County Treasurer’s Certificate of Tax Collections form 49TC. If they are not the same, then there is either a problem with the Form 105A or the 49TC and the difference must be resolved.

The state HSC amount on the Balance due from or (refund due to) state before omitted HSC refunds line of the 105A must be the same as the grand total of Column 22, Section 2 of the County Treasurer’s Certificate of Tax Collections form 49TC. If they are not the same, then there is either a problem with the Form 105A or the 49TC and the difference must be resolved.

## QUIETUS WORKSHEET

The Auditor of State's office has provided a Quietus worksheet to assist the county auditor and county treasurer with the final steps of the property and excise tax settlement. There are now four separate worksheets to complete and a summary worksheet.

### QUIETUS SUMMARY

You will only enter the county name and the settlement period.

Where the words "ENTER COUNTY NAME HERE" appears in blue (cell A3), enter the county name.

Where the words "ENTER TAX YEAR HERE" appears in blue (cell E3), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each worksheet in the workbook.

The worksheet will automatically insert the totals of the Property Tax Quietus, the Excise Tax Quietus, and the Additional Settlement Quietus and provide the total transfer by quietus. This total should also be the same amount the treasurer shows as the total transferred by quietus on the cash book.

### PROPERTY TAX WORKSHEET

In the first column you will list all of the funds. The worksheet has several funds already listed. The cells are unprotected to enable the user to enter the funds pertaining to their county distribution. The funds listed must be exactly the same as the funds listed in Section B of the Settlement Form 105.

The second column, **Gross Property Tax for Distribution**, is where you will enter the fund amounts for property tax from Section B of the Settlement Form 105. The total of this column must be exactly the same as the Section B Settlement Form 105 property tax column total. Also, the total of this column must agree with the gross property tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Less Property Tax Advances**, you will enter the property tax advance amounts as a positive number on the quietus worksheet. You should have previously verified the property tax advance amounts with the county treasurer. If you did not previously verify the amounts, then you must verify the property tax advance amounts at this time. Also, the total of this column plus the total of the excise tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

In the fourth column, **Less Exam of Records**, you will enter the exam of records amounts the county paid to the State Board of Accounts for taxing unit's examination of records. You will enter this as a positive number on the quietus worksheet. Also, the total of this column must agree with the exam of records total of all Form 22 Certificates of Tax Distribution.

The fifth column, **Net Property Tax Distribution**, is the Gross Property Tax for Distribution less the property tax advances, less the exam of records. There is a formula embedded in the worksheet to calculate this total.

## **QUIETUS WORKSHEET**

(Continued)

### **EXCISE TAX WORKSHEET**

The fund names will be carried over from the Property Tax Worksheet.

In the second column, **Gross Excise Tax for Distribution**, you will enter the Excise Tax from Section B on the Settlement Form 105. The total of this column must be exactly the same as the Section B Settlement Form 105 excise tax column total. Also, the total of this column must agree with the gross excise tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Excise Tax Advance**, you will enter the excise tax advance amounts as a positive number on the quietus worksheet. You should have previously verified the excise tax advance amounts with the county treasurer. If you did not previously verify the amounts then you must verify the excise tax advance amounts at this time. Also, the total of this column plus the total of the property tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

The fourth column is the **Net Excise Tax for Distribution**. This is the sum of the gross excise tax for distribution less the excise tax advances. There is a formula embedded in the worksheet to calculate this total for you.

**Scroll further down to enter the Excise Tax Allocation Deduction Amount.** The Excise Tax Allocation Deduction amount can be found on the Excise Tax Allocation Worksheet.

The “Total Excise Tax Quietus” amount will calculate for you.

### **ADDITIONAL PROPERTY TAX QUIETUS**

**Overpayments from Overpayment Listing & 49TC Column 3 Reconciliation (if applicable).** You will only enter data in this cell if your treasurer included overpayments with collections in column 3, Section 1 of the 49TC. If applicable, you will quietus this amount to the surplus tax fund. Rarely are overpayments included in column 3 of the Form 49TC. If applicable, this amount will be quietus to the Surplus Tax fund.

**NSF Checks or, if applicable, other Settlement adjustments from Line 42 of the Settlement Sheet.** If the Line 42 amount is a NSF check deduction, then you will enter on this line of the quietus worksheet the NSF check amount. If applicable, this amount will be quietus to the corresponding fund.

If the settlement sheet Line 42 amount is something other than an NSF check deduction and a quietus is applicable to the Line 42 amount then enter the Line 42 amount on this line of the quietus worksheet.

If the settlement sheet Line 42 amount is something other than an NSF check deduction and a quietus is **not** applicable to the Line 42 amount then **do not** enter the Line 42 amount on this line of the quietus worksheet.

## **QUIETUS WORKSHEET**

(Continued)

### **ADDITIONAL PROPERTY TAX QUIETUS** (Continued)

**Net PTRC & HSC Due to State from Form 105A.** You will enter the net total of PTRC & HSC to be remitted to the state from the Form 105A. Only enter the amount on this line of the quietus worksheet if the county owed PTRC and/or HSC to the state. This amount is entered as a positive. You will quietus this amount to the Settlement Fund or the PTRC & HSC Due State fund.

**Tax Refund (The amount should be the same as the Amount Refunded to Taxpayer Total of the Form 17TC and the Net Tax, Penalty, and Interest Column of the Refund Line of the Form 105).** You will enter the amount from the Form 105, the Net Tax, Penalty and Interest Column of the Form 105. This amount must also agree with the Amount Refunded to Taxpayer **Total** of the 17TC. You will quietus this amount to the County General fund.

**Exam of Records from above and the Form 22.** You will enter the examination of records amount being subtracted from the distribution to the taxing units. This amount must also agree with the amount for examination of records listed in the upper portion of the quietus worksheet. You will quietus this amount to the County General fund.

**Omitted HSC Refunds Total from Form 17HC, if applicable.** You will enter the total amount in the Total Omitted State and Local HSC and/or Res PTRC Refund column of the Form 17HC. If applicable, you will quietus this amount to the County General fund.

**LOIT (CAGIT or COIT) PTRC Due LOIT (CAGIT or COIT) PTRC Fund.** If the amount on the Summary Worksheet Line 15 of the State and Local LOIT PTRC Recon Worksheet is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the LOIT (CAGIT or COIT) PTRC fund.

**COIT HSC Due COIT HSC Fund.** If the amount of the Summary Worksheet Line 15 of the State and Local HSC and Res PTRC Recon worksheet is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the COIT fund

**CEDIT HSC Due CEDIT HSC Fund.** If the amount of the Summary Worksheet Line 15 of the State and Local HSC and Res PTRC Recon worksheet is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the CEDIT HSC fund

**CEDIT Res PTRC Due CEDIT Res PTRC Fund.** If the amount of the Summary Worksheet Line 15 of the State and Local HSC and Res PTRC Recon worksheet is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the CEDIT RES PTRC fund.

**LOIT (CAGIT or COIT) HSC Due LOIT (CAGIT or COIT) HSC Fund.** If the amount of the Summary Worksheet Line 15 of the State and Local HSC and Res PTRC Recon worksheet is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the LOIT (CAGIT or COIT) HSC fund.

## **QUIETUS WORKSHEET**

(Continued)

### **ADDITIONAL PROPERTY TAX QUIETUS** (Continued)

**LOIT (CAGIT or COIT) Res PTRC Due LOIT (CAGIT or COIT) Res PTRC Fund.** If the amount of the Summary Worksheet Line 15 of the State and Local HSC and Res PTRC Recon worksheet is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the LOIT (CAGIT or COIT) RES PTRC fund

**Other Property Tax Credit Due Other Property Tax Credit Fund.** If the amount of the Summary Worksheet Line 15 of the State and Local HSC and Res PTRC Recon worksheet is a negative amount, you will enter that amount as a positive number on the quietus worksheet. You will quietus this amount to the CREDIT HSC fund

**State's Share of 2008 & Prior Delinquent Tax and Penalties Collected, if applicable.** You will enter the amount labeled "Amount to remit to state for State Fair, Forestry, HCI, MAW, & CHINS" from the 2008 & Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet. You will enter this amount as a positive number on the quietus worksheet. If applicable you will quietus this to the Settlement Fund or the Delinquent Tax Collections Due State fund.

**Family and Children's and Children's Psychiatric Res Treatment Services Fund portion of 2008 & Prior Delinquent Tax & Penalties Collected, if applicable.** You will enter the amount labeled "Amount to quietus to Levy Excess or Rainy Day Fund" from the 2008 & Prior Delinquent Tax and Penalty Deduction Calculation Worksheet. You will enter this amount as a positive number on the quietus worksheet. If applicable you will quietus this to the Settlement Fund or the Rainy Day fund as applicable.

**School General Fund portion of 2008 & Prior Delinquent Tax & Penalties Collected, if applicable.** You will enter the amount labeled "Amount to distribute to School General Fund" from the 2008 & Prior Delinquent Tax and Penalty Collection Funded Deduction Calculation Worksheet with School Shortfall. You will enter this amount as a positive number on the quietus worksheet. If applicable you will quietus this to the Settlement Fund or the Delinquent Tax Collections Due School fund.

The next four lines are available for use if necessary. You will quietus the amounts to the corresponding fund.

**Total Additional Property Tax Quietus.** This is the total of the additional property tax quietus. The quietus worksheet will calculate this total.

**Total Property Tax Quietus (Net Property Tax for Distribution plus Additional Property Tax Quietus).** This is total of the net property tax for distribution in the upper section of the quietus worksheet plus the additional property tax quietus. The Quietus worksheet will calculate this total.

## **QUIETUS WORKSHEET**

(Continued)

### **TREASURER'S CASH (PROPERTY TAX)**

**Treasurer's Property Tax at Certification.** You will enter the property tax total of Column 6, Section 1 of the 49TC.

**Minus: Total Property Tax Advance Amount.** You will enter the property tax advance amounts on this line. The amount entered does not include excise tax advances. You should have previously verified the property tax advance amounts with the county auditor. If you did not previously verify the amounts then you must verify the property tax advance amounts at this time.

**Plus: Late Payment Penalty on Special Assessments to be distributed.** You will enter the late payment penalties on special assessments that were collected. This total should agree with the amount on the 49TC, Section 3, Column 29 of the Special Assessment Penalties worksheet.

**Equals: Net Property Tax at Certification.** This is the result of subtracting the total property tax advance amount from the treasurer's property tax at certification. The worksheet will calculate this amount for you.

**Plus: PTRC & HSC Due from State.** You will enter the net amount due from the state from the Form 105A. Your county will receive this money from the state either by warrant or by ACH.

**Plus: LOIT (CAGIT or COIT) PTRC Due from LOIT (CAGIT or COIT) PTRC Fund.** If the amount on the Summary Worksheet Line 15 of the State and Local LOIT PTRC Recon Worksheet is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the LOIT PTRC Fund.

**Plus: COIT HSC Due from COIT HSC Fund.** If the amount of the Summary Worksheet Line 17 of the State and Local HSC and Res PTRC Recon worksheet is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the COIT HSC Fund.

**Plus: CEDIT HSC Due from CEDIT HSC Fund.** If the amount of the Summary Worksheet Line 17 of the State and Local HSC and Res PTRC Recon worksheet is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the CEDIT HSC Fund

**CEDIT Res PTRC Due from CEDIT Res PTRC Fund.** If the amount of the Summary Worksheet Line 17 of the State and Local HSC and Res PTRC Recon worksheet is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the CEDIT Res PTRC Fund

**LOIT (CAGIT or COIT) HSC Due from LOIT (CAGIT or COIT) HSC Fund.** If the amount of the Summary Worksheet Line 17 of the State and Local HSC and Res PTRC Recon worksheet is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the LOIT HSC Fund.

## **QUIETUS WORKSHEET**

(Continued)

### **TREASURER'S CASH (PROPERTY TAX)** (Continued)

**LOIT (CAGIT or COIT) Res PTRC Due from LOIT (CAGIT or COIT) Res PTRC Fund.** If the amount of the Summary Worksheet Line 17 of the State and Local HSC and Res PTRC Recon worksheet is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the LOIT Res PTRC Fund.

**Plus: Other Property Tax Credit Due from Other Property Tax Credit Fund.** If the amount of the Summary Worksheet Line 17 of the State & Local HSC and Res PTRC Recon worksheet is a positive amount, you will enter that amount here as a positive number. A check will be written to the treasurer from the HEA HSC Fund.

The next three lines are available for use if necessary.

**Total Treasurer's Cash Available for Settlement.** This is the total of the Net Property Tax at certification plus all of the additional settlement credit amounts as applicable. The worksheet calculates this total for you.

**Auditor's Total Property Tax Quietus (Net Property Tax for Distribution Plus Additional Property Tax Quietus.** There is a formula embedded to pull this amount from the property tax worksheet.

**Balance Proof: Total Property Tax Quietus Minus Treasurer's Cash Available for Settlement.** This will be the total of the quietus for property taxes less the amount on the cashbook after adjustments for additional settlement credit amounts as applicable. The result of this calculation should be zero. The worksheet calculates this for you. If the result is not zero, you need to review all entries to be certain there were no data entry errors. The auditor and the treasurer are only in balance when this line of the quietus worksheet is equal to zero.

### **Additional Settlement Quietus**

In this section you will enter all of the other type collections that need to be quietus and possibly distributed with settlement. It includes Surplus Tax, Demand Fees, Tax Sale Costs, Conservancy District Collections, Sewer Liens, Weed Mowing Liens, Ineligible HSC Additional Tax and 99% Civil Penalty, and Ineligible HSC 1% Civil Penalty to name a few. Not all of these types of additional collections may be applicable to your county. We have additional lines added for your county to list any of the additional collections to be distributed with settlement.

**Note: This does not include Late Payment Penalties on Special Assessments.**

At the bottom of the Additional Settlement Quietus is a cell for the "Total Additional Quietus". This is the total of the additional settlement quietus figures listed. The worksheet calculates this total for you.



## QUESTIONS?

For questions concerning the 2014 December Settlement process, please contact the **Settlements Department** at:

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